

Registered Charity Number: 1103158

Company number: 04997593

The Sheffield General Cemetery Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

The Sheffield General Cemetery Trust

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The Sheffield General Cemetery Trust

Legal and administrative information for the year ended 31 March 2025

Directors

Richard Foster

Catie Evans

Hilary McAra

David Hunt (Chair)

Jonathan Clark

Mark Riddington

Jonathan McMahon (Finance)

Duncan Mosley

Paul Vandrill (Finance)

Ruth Willis

Elliott Crossley

Resigned 31 July 2025

Resigned 31 July 2025

Appointed 30 November 2024

Appointed 13 August 2025

Appointed 2 September 2025

Appointed 2 September 2025

Registered office

The Gate House

Sheffield General Cemetery

Cemetery Avenue

Sheffield

S11 8NT

Company Number

04997593

Charity number

1103158

Accountants

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

The Sheffield General Cemetery Trust

Trustees' annual report

For the year ended 31 March 2025

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

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

Objectives and Activities

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

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

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

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

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

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

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2025

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

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

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

Achievements and Performance

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

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

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2025

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

Samuel Worth Chapel Ltd Activities

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

All the taxable profits are gift aided to SGCT

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2025

Financial Review

SGCT has diverse income sources:

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

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

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

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

Reserves Policy

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

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

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

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

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2025

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

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

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

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

Future Plans

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

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

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

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

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

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2025

Structure, governance and management

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

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

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

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

Risk management

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

Trustees' responsibilities in relation to the financial statements

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

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

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

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2025

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

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

Small company provisions:

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

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

Signed on behalf of the trustees:



David Hunt
Trustee

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

S Lightfoot

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

16 October 2025

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

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

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

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

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

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

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

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

Approved by the Board on 14 October 2025.

Signed on behalf of the board by:



David Hunt
Trustee

The Sheffield General Cemetery Trust

Notes to the accounts

For the year ended 31 March 2025

1 Accounting Policies

a General

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

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance 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 Exemption from preparing group accounts

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

c Income

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

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

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

d Donated goods

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

e Expenditure and irrecoverable VAT

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

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

f Financial instruments

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

g Tangible fixed assets

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

1 Accounting Policies (continued)

h Trade debtors

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

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

i Cash and cash equivalents

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

j Trade creditors

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

k Fund accounting

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

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

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

l Defined contribution pension scheme

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

m Taxation

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

n Going concern

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

2 Income from donations and legacies

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

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

3 Income from grants

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

4 Income from charitable activities

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

5 Income from activities to generate funds

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

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

6 Expenditure on charitable activities

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

7 Expenditure on activities for generating funds

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

8 Trustees remuneration, benefits and expenses

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

9 Staff Costs and Numbers

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

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

9 Staff Costs and Numbers (continued)

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

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

10 Fees paid to the independent examiner's organisation

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

11 Fixed asset investments

	2025 £	2024 £
Shares in group undertakings	<u>1</u>	<u>-</u>

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

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

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

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

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

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

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

11 Fixed asset investments (continued)

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

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

12 Debtors

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

13 Stock

	2025 £	2024 £
Bar stock	-	906
Publications stock	5,580	7,965
	<u>5,580</u>	<u>8,871</u>

14 Creditors: amounts falling due within one year

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

The Sheffield General Cemetery Trust
Notes to the Accounts (continued)
For the year ended 31 March 2025

15 Unrestricted funds

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

Volunteer Development Co-ordinator

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

Gatehouse roof

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

Prior year comparison

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

16 Restricted funds

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

The Sheffield General Cemetery Trust
Notes to the Accounts (continued)
For the year ended 31 March 2025

16 Restricted funds (continued)

Gatehouse roof: Various

Funding provided by:

Gripple Grant

The Grocers' Charity

JG Graves Charitable Trust

Further funding has been applied for (and granted) during 25/26.

Prior year comparison

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

17 Analysis of net assets by fund

	General Funds	Designated Funds	Restricted Funds	2025 Total
	£	£	£	£
Fixed asset investments	1	-	-	1
Current assets	68,993	20,119	16,803	105,915
Current liabilities	(10,965)	-	-	(10,965)
	<u>58,029</u>	<u>20,119</u>	<u>16,803</u>	<u>94,951</u>
<i>Prior year comparison</i>	<i>General Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>2024 Total</i>
	£	£	£	£
<i>Current assets</i>	93,540	22,172	5,175	120,887
<i>Current liabilities</i>	(19,452)	-	-	(19,452)
	<u>74,088</u>	<u>22,172</u>	<u>5,175</u>	<u>101,435</u>

18 Related party transactions

There were no related party transactions during the year.

19 Contingent liability

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



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