

EXETER DISSENTERS' GRAVEYARD TRUST

England & Wales · Charity number 1159449

Details

Other names EDGT

Status Registered

Legal form CIO

Registered 2014-12-02

Register [View on the Charity Commission register](#)

Contact

Address Brimley Cross
Brimley Cross
Bovey Tracey
Newton Abbot
TQ13 9DL

Phone 07769335506

Email enquiries@edgt.org.uk

Website <http://www.edgt.org.uk>

Activities

Objects: THE OBJECTS ARE TO ASSIST IN THE RESTORATION, PRESERVATION, IMPROVEMENT, MAINTENANCE AND CONSERVATION OF EXETER DISSENTERS' GRAVEYARD AND TO ADVANCE EDUCATION IN THE GRAVEYARD AND AN UNDERSTANDING OF THE HISTORY AND HERITAGE OF THE GRAVEYARD.

Activities: The objects are to assist in the restoration, preservation, improvement, maintenance and conservation of Exeter Dissenters' Graveyard and to advance education in the graveyard and an understanding of the history and heritage of the graveyard.

Classification

- **How:** Other Charitable Activities
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£74	£501	-	-
2024-01-31	£408	£1,168	-	-
2023-01-31	£596	£3,805	-	-
2022-01-31	£129	£3,896	-	-
2021-01-31	£13,002	£9,571	-	-

Trustees

Name	Role	Appointed
Steve Wills	Chair	2018-09-05
Anne Godden Amosford		2023-07-27
Cathy Moran		2016-01-16
Claire Rudkins		2016-03-16
Dr Ian Varndell		2014-12-03
Jane Marston		2016-01-16
NIGEL PHILIP VALENTINE FITZHUGH		2018-09-05
ROBERT PAUL CHANT		2014-12-03
Sally Ann Dyer		2018-09-05

EXETER DISSENTERS' GRAVEYARD TRUST

England & Wales - Charity number 1159449

Accounts



Trustees' Annual Report for the period

From 1 February 2024 To 31 January 2025

Charity name: Exeter Dissenters' Graveyard Trust

Charity registration number: 1159449

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist in the restoration, preservation, improvement, maintenance and conservation of Exeter Dissenters' Graveyard and to advance education in the graveyard and an understanding of the history and heritage of the graveyard and the people who were buried there.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Improvement of the site allowing access to members of the public</p> <p>For many years the site known as the Exeter Dissenters' Graveyard was derelict and was targeted by fly-tippers and substance abusers. The graveyard lies just outside Exeter's Roman walls in an area of historic significance - the Southernhay and The Friars Conservation Area, next to a major hotel. It was an eye-sore for locals and visitors alike and was a constant target for developers.</p> <p>The principal work of the Trust is now to maintain the graveyard, conduct research into the people buried there and their families, and carry out repair work where appropriate.</p> <p>Research</p> <p>The Research Group continues to investigate individuals and families associated with the Graveyard. Over 120 family biographies have been uploaded to the Trust's dedicated website (www.edgt.org.uk).</p>

		<p>Website and social media</p> <p>Our website (www.edgt.org.uk) is regularly updated with information about the project as well as photographs of the work and data about the people buried at the site.</p> <p>Education</p> <p>Dr Ian Varndell, one of the founder trustees, continued to give talks to local history societies about the graveyard and the research undertaken on the people buried in the graveyard.</p> <p>Public benefit and EDGT trustees</p> <p>The trustees have regard to the guidance on public benefit issued by the Charity Commissioner and the trustees confirm that they have had regard to public benefit guides PB1, PB2 and PB3 issued by the Charity Commission when making decisions to which they are relevant.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	NA
Policy on social investment including program related investment	Para 1.38	NA
Contribution made by volunteers	Para 1.38	<p>Volunteers</p> <p>The EDGT has no employees and relies entirely on volunteers to plan, manage, undertake and report on the work of the charity, and maintain the site using paid contractors only where specialist knowledge, skills or equipment are required. Since 2014 volunteers have undertaken duties ranging from clearance work, building, pointing, stone repair and gardening to research work, stewarding and charity administration.</p>

Other		
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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Restoration The principal restoration of the Graveyard was completed in 2018/19.</p> <p>The main emphasis for the trustees is the maintenance of the graveyard, but they continue to increase its exposure to members of the public and ensure that fundraising meets the priorities for improvement works.</p> <p>The trustees agreed to open the graveyard on Wednesdays and Saturdays for most of the year. From January 2025 the graveyard will be open to the public 24/7 until the end of October 2025.</p> <p>Research The Research Group has continued to expand the quantity and accuracy of its biographical database.</p> <p>The Research Group met four times in 2024 and shared a lot of data electronically.</p> <p>On-line Activity The website continues to report progress on the Project and publicise events. The Trust has an occasional presence on Facebook and Twitter.</p> <p>Visitor numbers are monitored and the most popular page visited is Social History which includes output from the EDGT's active Research Group.</p> <p>As QR codes are scanned by visitors to the graveyard this activity is captured electronically. Over 1850 scans were recorded in the period 2021-May 2025.</p> <p>More QR code plaques will be installed in the graveyard in the coming years.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	Para 1.41	
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Achievements against objectives set		
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trust has £18,333 total funds, of which £126 are unrestricted, £207 are restricted, and £18,000 relate to Heritage Assets.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	EDGT aspires to accumulate reserves to the level of three years' operating expenditure. This will be kept under review during the current financial year. The trustees have not identified any potential concerns.
Amount of reserves held	Para 1.22	The trust has £18,333 total funds, (2023-24: £18,760) of which £126 are unrestricted (2023-24: £553); £207 are restricted (2023-24: £207); and £18,000 relate to Heritage Assets (2023-24: £18,000).
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funding None.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Fund raising for closed graveyards is challenging. The trustees have identified fund-raising opportunities for the financial year 2025-26.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Foundation model constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed for a three-year term by the current Board of Trustees by resolution at a properly convened meeting of the Board.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>Board of Trustees The initial Board was composed of members representing several heritage and community associations operating in the county of Devon. Close relationships were therefore formed with those associations, all of whom contributed seed funding for the early feasibility work. Whilst close working relationships still exist with the founding associations, new trustees are invited on the basis of their experience and appropriate expertise.</p> <p>Induction and training of trustees New trustees are sought from the local community on the basis of appropriate expertise as required by the Board or have a demonstrated interest in the Objects of the Trust. The charity trustees make available to each new charity trustee, on or before his or her first appointment: (a) a copy of the current version of our constitution; and (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.</p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	

Other		
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Reference and Administrative details

Charity name	Exeter Dissenters' Graveyard Trust
Other name the charity uses	EDGT
Registered charity number	1159449
Charity's principal address	Brimley Cross Bovey Tracey NEWTON ABBOT TQ13 9DL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anne Amosford			
2	Ian Vardell	Treasurer		
3	Paul Chant	Secretary		
4	Nigel Fitzhugh			
5	Sally Dyer			
6	Jane Marston			
7	Claire Rudkins			
8	Cathy Moran			
9	Stephen Wills	Chair		
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	Thompson Jenner LLP	1 Colleton Crescent, Exeter EX2 4DG

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ian Michael VARNDELL	Robert Paul CHANT
Position (eg Secretary, Chair, etc)	Hon. Treasurer	Hon. Secretary

Date 14 November 2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

Exeter Dissenters' Graveyard Trust	1159449
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CC16a

Receipts and payments accounts

For the period from	01/02/2024	To	31/01/2025
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations and Legacies	-	-	-	-	375
Charitable Activities	74	-	-	74	33
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	74	-	-	74	408
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	74	-	-	74	408
A3 Payments					
Charitable Activities	501	-	-	501	1,168
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	501	-	-	501	1,168
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	501	-	-	501	1,168
Net of receipts/(payments)	(427)	-	-	(427)	(760)
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	553	207	-	760	1,520
Cash funds this year end	126	207	-	333	760

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank	27	207	-
	Cash	99	-	-
		-	-	-
	Total cash funds	126	207	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Graveyard Land	Heritage	18,000	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Accountancy Accrual	Unrestricted	330	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Ian Michael Varndell	
	Robert Paul Chant	

EXETER DISSENTERS' GRAVEYARD TRUST

England & Wales - Charity number 1159449

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **1 February 2023** To **31 January 2024**

Charity name: **Exeter Dissenters' Graveyard Trust**

Charity registration number: **1159449**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist in the restoration, preservation, improvement, maintenance and conservation of Exeter Dissenters' Graveyard and to advance education in the graveyard and an understanding of the history and heritage of the graveyard and the people who were buried there.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Improvement of the site allowing access to members of the public</p> <p>For many years the site known as the Exeter Dissenters' Graveyard was derelict and was targeted by fly-tippers and substance abusers. The graveyard lies just outside Exeter city centre in an area of historic significance - the Southernhay and The Friars Conservation Area, next to a major hotel. It was an eye-sore for locals and visitors alike and was a regular target for land developers.</p> <p>The principal work of the Trust is now to maintain the graveyard, conduct research into the people buried there and their families, and carry out repair work where appropriate. An important adjunct is to communicate the Trust's work to the general public.</p> <p>Research</p> <p>The Research Group continues to investigate individuals and families associated with the Graveyard. Over 120 family biographies have been uploaded to the Trust's dedicated website (www.edgt.org.uk).</p>

		<p>Website and social media</p> <p>Our website (www.edgt.org.uk) is regularly updated with information about the project as well as photographs of the work and data about the people buried at the site. EDGT also operates an X (formerly Twitter) account (@ExeterDGT) and a Facebook page (@exeterdgt) which are updated occasionally.</p> <p>Education</p> <p>EDGT trustees delivered two talks to local heritage groups (Exeter Civic Society and Devon Family History Society) in the year.</p> <p>Public benefit and EDGT trustees</p> <p>The trustees have regard to the guidance on public benefit issued by the Charity Commissioner and the trustees confirm that they have had regard to public benefit guides PB1, PB2 and PB3 issued by the Charity Commission when making decisions to which they are relevant.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	NA
Policy on social investment including program related investment	Para 1.38	NA
Contribution made by volunteers	Para 1.38	<p>Volunteers</p> <p>The EDGT has no employees and relies entirely on volunteers to plan, manage, undertake and report on the work of the charity, and maintain the site using paid contractors only where specialist knowledge, skills or equipment are required. Since 2014 volunteers have</p>

		undertaken duties ranging from clearance work, building, pointing, stone repair and gardening to research work, stewarding and charity administration.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Restoration The principal restoration of the Graveyard was completed in 2018/19.</p> <p>The main emphasis for the trustees is the maintenance of the graveyard, but they continue to increase its exposure to members of the public and ensure that fundraising meets the priorities for improvement works.</p> <p>The trustees agreed to open the graveyard on Wednesdays and Saturdays for most of the year.</p> <p>Research The Research Group has continued to expand the quantity and accuracy of its biographical database.</p> <p>The Research Group met three times in 2023/24 and shared a lot of data electronically.</p> <p>Conservation Two conservation days for volunteers were organised and took place at St Nicholas' Priory where a number of artefacts from the graveyard are stored.</p> <p>On-line Activity The website continues to report progress on the Project and publicise events. The Trust has a presence on Facebook and Twitter.</p> <p>Visitor numbers are monitored and the most popular page visited is Social History which includes output from the EDGT's active Research Group.</p> <p>As QR codes are scanned by visitors to the graveyard this activity is captured electronically. More QR code plaques will</p>

		be installed in the graveyard in the coming years.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The Trust is managing to achieve its objectives with its limited income.
Performance of fundraising activities against objectives set	Para 1.41	An application for funding was submitted to the National Lottery Heritage Fund in November 2023 (ref. NS-23-00602) for just under £10,000. The application was declined in February 2024. Other sources of funding income will be sought in 2024/25.
Investment performance against objectives	Para 1.41	N/A
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trust has £18,460 total funds, of which £253 are unrestricted, £207 are restricted, and £18,000 relate to Heritage Assets.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	EDGT aspires to accumulate reserves to the level of three years' operating expenditure. This will be kept under review during the current financial year. The trustees have not identified any potential concerns.
Amount of reserves held	Para 1.22	The trust has £18,460 total funds, (2023: £19,220) of which £253 are unrestricted (2023: £780); £207 are restricted (2023: £440); and £18,000 relate to Heritage Assets (2023: £18,000).
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funding None.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The charity is now largely supported financially by its trustees. Efforts will be made during 2024/25 to secure external funding for specific projects, but the conservation of a heritage asset such as a graveyard does not have huge income potential.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Foundation model constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed for a three-year term by the current Board of Trustees by resolution at a properly convened meeting of the Board.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>Board of Trustees</p> <p>The initial Board was composed of members representing several heritage and community associations operating in the county of Devon. Close relationships were therefore formed with those associations, all of whom contributed seed funding for the early feasibility work. Whilst close working relationships still exist with the founding associations, new trustees are invited on the basis of their experience and appropriate expertise.</p> <p>Induction and training of trustees</p> <p>New trustees are sought from the local community on the basis of appropriate expertise as required by the Board or have a demonstrated interest in the Objects of the Trust. The charity trustees make available to each new charity trustee, on or before his or her first appointment: (a) a copy of the current version of our constitution; and (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.</p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	

Other		
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Reference and Administrative details

Charity name	Exeter Dissenters' Graveyard Trust
Other name the charity uses	EDGT
Registered charity number	1159449
Charity's principal address	Brimley Cross Bovey Tracey NEWTON ABBOT TQ13 9DL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anne Amosford			
2	Ian Varndell	Treasurer		
3	Peter Dare	Chair		
4	Paul Chant	Secretary		
5	Nigel Fitzhugh			
6	Sally Dyer			
7	Jane Marston			
8	Claire Rudkins			
9	Cathy Moran			
10	Stephen Wills			
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent examiner	Thompson Jenner LLP	1 Colleton Crescent, Exeter EX2 4DG

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ian Michael VARNDELL	Robert Paul CHANT
Position (eg Secretary, Chair, etc)	Hon. Treasurer	Hon. Secretary
Date	27 August 2024	



Section A

Independent Examiner's Report

Report to the trustees

Exeter Dissenters' Graveyard Trust

**On accounts for the year
ended**

31 January 2024

**Charity no
(if any)**

1159449

Set out on pages

1-27

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 01 / 2024.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.
-

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

27/08/2024

Name:

Jon Westley

Relevant professional qualification(s) or body (if any):

ICAEW

Address:

Thompson Jenner
1 Colleton Crescent, Exeter, Devon
EX2 4DG

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]



Exeter Dissenters Graveyard Trust			Charity No (if any)	1159449
Annual accounts for the period				
Period start date	01/02/2023	To	Period end date	31/01/2024

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	375	-	-	375	107
Charitable activities	S02	33	-	-	33	489
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	408	-	-	408	596
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	935	233	-	1,168	3,805
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	935	233	-	1,168	3,805
Net income/(expenditure) before investment gains/(losses)	S13	(527)	(233)	-	(760)	(3,209)
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	(527)	(233)	-	(760)	(3,209)
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(527)	(233)	-	(760)	(3,209)
Reconciliation of funds:						
Total funds brought forward	S21	780	440	18,000	19,220	22,429
Total funds carried forward	S22	253	207	18,000	18,460	19,220

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	18,000	18,000	18,000
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	18,000	18,000	18,000
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	553	207	-	760	1,520
Total current assets		B10	553	207	-	760	1,520
Creditors: amounts falling due within one year	(Note 20)	B11	300	-	-	300	-
Net current assets/(liabilities)		B12	253	207	-	460	1,520
Total assets less current liabilities		B13	253	207	18,000	18,460	19,520
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	253	207	18,000	18,460	19,520
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	18,000	18,000	18,000
Restricted income funds	(Note 27)	B18	-	207	-	207	440
Unrestricted funds		B19	253	-	-	253	780
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	253	207	18,000	18,460	19,220

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
				✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
		✓		
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
Heritage assets	They are valued at cost.	Yes	No	N/a
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	✓		
Investments	They are valued at cost.	Yes	No	N/a
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	✓		
Stocks and work in progress	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
Debtors	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	375	-	-	375	107
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		375	-	-	375	107
Charitable activities:	Book sales	33	-	-	33	49
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	440
Total		33	-	-	33	489
TOTAL INCOME		408	-	-	408	596

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:	£				£			
Insurance	267	-	-	267	261	-	-	261
Legal & Professional	330	-	-	330	324	-	-	324
Repairs and Maintenance	-	233	-	233	-	2,880	-	2,880
Office Costs	338	-	-	338	340	-	-	340
Total expenditure on charitable activities	935	233	-	1,168	925	2,880	-	3,805
TOTAL EXPENDITURE	935	233	-	1,168	925	2,880	-	3,805

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
330	324
-	-
-	-
-	-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	20,801	20,801
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	20,801	20,801

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL	SL or RB
** Rate				20%	

At beginning of the year	-	-	-	20,801	20,801
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	20,801	20,801

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

	This year	Last year
	<p>The Trust owns the freehold of the graveyard which is a site of historic significance, as designated by Exeter City Council, lying in the Southernhay and The Friars Conservation Area close to the Roman wall and to two other non-Anglican burial grounds. The graveyard opened in 1748 and closed in 1854. Many of the 1500+ people buried in the graveyard were merchants and professionals who contributed to the wealth of Georgian and early Victorian Exeter. The significance of the graveyard as a heritage asset is recognised by Historic England, Devon Gardens Trust, Exeter Historic Buildings Trust and the Heritage Lottery Fund.</p>	
	<p>Since 1888 the graveyard has been neglected, with a succession of owners planning to develop the site into housing and as a small car park. In 2012, a consortium of heritage groups was formed to acquire the site from a local developer. The plan was to undertake restorative work to the retaining and boundary walls, to the monuments and to the general site as a historic designed landscape. Funds were raised to acquire the site and a significant amount of funding was secured from many sources, but principally from the National Lottery Heritage Fund. All the conservation work was carried out under professional supervision and the site continues to be improved for public benefit. A Board of Trustees was formed and they manage the site with the assistance of a dedicated group of volunteers. There is no plan to dispose of the site but the process for disposal is included in the governing CIO model constitution.</p>	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	18,000	-	-	-	18,000
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	18,000	-	-	-	18,000

16.3 Depreciation and impairments

**Basis				None	Straight Line ("SL") or Reducing Balance
** Rate				0%	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	18,000	-	-	-	18,000
Net book value at the end of the year	18,000	-	-	-	18,000

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	18,000	-	18,000
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	18,000	-	18,000

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	300	300	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
760	1,520
-	-
760	1,520

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Exeter Historic Buildings Trust	PE	Gift of land to be maintained by the charity	18,000	-	-	-	-	18,000
Heritage Lottery Fund	R	Conservation works to the wall & monuments within the Graveyard	440	-	(233)	-	-	207
General funds	UR		780	408	(935)	-	-	253
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	19,220	408	(1,168)	-	-	18,460

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Exeter Historic Buildings Trust	PE	Gift of land to be maintained by the charity	18,000	-	-	-	-	18,000
Heritage Lottery Fund	R	Conservation works to the wall & monuments within the Graveyard	3,320	-	(2,880)	-	-	440
General funds	UR		1,109	596	(925)	-	-	780
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			22,429	596	(3,805)	-	-	19,220

Section C	Notes to the accounts	(cont)
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Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

EXETER DISSENTERS' GRAVEYARD TRUST

England & Wales - Charity number 1159449

Accounts



Trustees' Annual Report for the period

From 1 February 2022 To 31 January 2023

Charity name: Exeter Dissenters' Graveyard Trust

Charity registration number: 1159449

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To assist in the restoration, preservation, improvement, maintenance and conservation of Exeter Dissenters' Graveyard and to advance education in the graveyard and an understanding of the history and heritage of the graveyard and the people who were buried there.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Improvement of the site allowing access to members of the public</p> <p>For many years the site known as the Exeter Dissenters' Graveyard was derelict and was targeted by fly-tippers and substance abusers. The graveyard lies just outside Exeter city centre in an area of historic significance - the Southernhay and The Friars Conservation Area, next to a major hotel. It was an eye-sore for locals and visitors alike and was a constant target for developers.</p> <p>The principal work of the Trust is now to maintain the graveyard, conduct research into the people buried there and their families, and carry out repair work where appropriate.</p> <p>Research</p> <p>The Research Group continues to investigate individuals and families associated with the Graveyard. Over 120 family biographies have been uploaded to the Trust's dedicated website (www.edgt.org.uk).</p> <p>Website and social media</p> <p>Our website (www.edgt.org.uk) is regularly updated with information about the project as well as photographs of the work and data about the people buried at the site.</p>

		<p>EDGT also operates a Twitter account (@ExeterDGT) and a Facebook page (@exeterdgt) which are updated occasionally.</p> <p>Education EDGT trustees collaborated with the Exeter Historic Buildings Trust (EHBT) on a fund-raising event – “An evening of dissent” on 9th September 2022. Members of EDGT presented oral biographies of four people associated with the Unitarian congregation of Exeter, and an entertaining talk was given by Emeritus Professor Norman Vance. An exhibition on the history of dissent in Exeter and the origins of the Dissenters' graveyard including some artefacts discovered during the conservation work complemented the presentations. Around thirty people attended the event, and this was considered to be successful given that HM Queen Elizabeth II died the day before.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	NA
Policy on social investment including program related investment	Para 1.38	NA
Contribution made by volunteers	Para 1.38	<p>Volunteers The EDGT has no employees and relies entirely on volunteers to plan, manage, undertake and report on the work of the charity, and maintain the site using paid contractors only where specialist knowledge, skills or equipment are required. Since 2014 volunteers have undertaken duties ranging from clearance work, building, pointing, stone repair and gardening to research work, stewarding and charity administration.</p>
Other		

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Restoration The principal restoration of the Graveyard was completed in 2018/19.</p> <p>The main emphasis for the trustees is the maintenance of the graveyard, but they continue to increase its exposure to members of the public and ensure that fundraising meets the priorities for improvement works.</p> <p>The trustees agreed to open the graveyard on Wednesdays and Saturdays for most of the year.</p> <p>Research The Research Group has continued to expand the quantity and accuracy of its biographical database.</p> <p>The Research Group met twice in person and once by videoconference in 2022 and shared a lot of data electronically.</p> <p>Conservation Several trustees undertook conservation training in 2022 led by Kate Berlewen from Exeter's Royal Albert Memorial Museum. The funding for the training was provided by the National Heritage Lottery Fund in 2020/21.</p> <p>On-line Activity The website continues to report progress on the Project and publicise events. The Trust has a presence on Facebook and Twitter.</p> <p>Visitor numbers are monitored and the most popular page visited is Social History which includes output from the EDGT's active Research Group. In the financial year there were 10758 visits to the website and over 26400 page views.</p> <p>As QR codes are scanned by visitors to the graveyard this activity is captured electronically. Over 870 scans were recorded in the period 2021-May 2023.</p> <p>More QR code plaques will be installed in the graveyard in the coming years.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trust has £22,429 total funds, of which £780 are unrestricted, £440 are restricted, and £18,000 relate to Heritage Assets.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	EDGT aspires to accumulate reserves to the level of three years' operating expenditure. This will be kept under review during the current financial year.
Amount of reserves held	Para 1.22	The trust has £22,429 total funds, (2022: £26,196) of which £780 are unrestricted (2022: £1,109); £440 are restricted (2022: £3,320); and £18,000 relate to Heritage Assets (2022: £18,000).
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funding None.
Investment policy and objectives including any social investment policy adopted	Para 1.46	

A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Foundation model constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed for a three-year term by the current Board of Trustees by resolution at a properly convened meeting of the Board.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>Board of Trustees The initial Board was composed of members representing several heritage and community associations operating in the county of Devon. Close relationships were therefore formed with those associations, all of whom contributed seed funding for the early feasibility work. Whilst close working relationships still exist with the founding associations, new trustees are invited on the basis of their experience and appropriate expertise.</p> <p>Induction and training of trustees New trustees are sought from the local community on the basis of appropriate expertise as required by the Board or have a demonstrated interest in the Objects of the Trust. The charity trustees make available to each new charity trustee, on or before his or her first appointment: (a) a copy of the current version of our constitution; and (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.</p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Exeter Dissenters' Graveyard Trust
Other name the charity uses	EDGT
Registered charity number	1159449
Charity's principal address	21 The Mint Exeter Devon

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Chant	Secretary		
2	Peter Dare	Chairman		
3	Ian Vardell	Treasurer		
4	Gordon Read		1/2/2022-31/12/2022	
5	Nigel Fitzhugh			
6	Sally Dyer			
7	Jane Marston			
8	Claire Rudkins			
9	Cathy Moran			
10	Stephen Wills			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent examiner	Thompson Jenner LLP	1 Colleton Crescent, Exeter EX2 4DG

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--



Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ian Michael VARNDELL	Robert Paul CHANT
Position (eg Secretary, Chair, etc)	Hon. Treasurer	Hon. Secretary

Date 2 August 2023



Exeter Dissenters Graveyard Trust			Charity No (if any)	1159449
Annual accounts for the period				
Period start date	01/02/2022	To	Period end date	31/01/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	107	-	-	107	33
Charitable activities	S02	489	-	-	489	96
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	596	-	-	596	129
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	925	2,880	-	3,805	3,736
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	160
Total	S12	925	2,880	-	3,805	3,896
Net income/(expenditure) before investment gains/(losses)	S13	(329)	(2,880)	-	(3,209)	(3,767)
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	(329)	(2,880)	-	(3,209)	(3,767)
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(329)	(2,880)	-	(3,209)	(3,767)
Reconciliation of funds:						
Total funds brought forward	S21	1,109	3,320	18,000	22,429	26,196
Total funds carried forward	S22	780	440	18,000	19,220	22,429

Section B

Balance sheet

Guidance Notes

Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
Total fixed assets	

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-	-
B02	-	-	-	-	-
B03	-	-	18,000	18,000	18,000
B04	-	-	-	-	-
B05	-	-	18,000	18,000	18,000

Current assets

Stocks	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
Total current assets	

B06	-	-	-	-	-
B07	-	-	-	-	306
B08	-	-	-	-	-
B09	1,080	440	-	1,520	4,423
B10	1,080	440	-	1,520	4,729

Creditors: amounts falling due within one year (Note 20)

B11	300	-	-	300	300
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Net current assets/(liabilities)

B12	780	440	-	1,220	4,429
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Total assets less current liabilities

B13	780	440	18,000	19,220	22,429
-----	-----	-----	--------	--------	--------

Creditors: amounts falling due after one year (Note 20)

B14	-	-	-	-	-
B15	-	-	-	-	-

Provisions for liabilities

Total net assets or liabilities

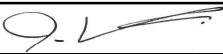

B16	780	440	18,000	19,220	22,429
-----	-----	-----	--------	--------	--------

Funds of the Charity

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Unrestricted funds	
Revaluation reserve	
Total funds	

B17	-		18,000	18,000	18,000
B18		440		440	3,320
B19	780		-	780	1,109
B20				-	
B21	780	440	18,000	19,220	22,429

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Ian M. Varndell	2/8/2023
	R. Paul Chant	2/8/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUE

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

Not Applicable

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not Applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		✓		
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	Yes	No	N/a
		✓		
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
			✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
				✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
				✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓		

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
				✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
				✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
				✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
		✓		
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓	
	They are valued at cost.	Yes	No	N/a
				✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
✓		

They are valued at cost.

Yes	No	N/a
✓		

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

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Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	107	-	-	107	33
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	107	-	-	107	33
Charitable activities:	Book sales	49	-	-	49	51
	Refund	-	-	-	-	45
		-	-	-	-	-
	Other	440	-	-	440	-
Total	489	-	-	489	96	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total	-	-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	596	-	-	596	129	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	20,801	20,801
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	20,801	20,801

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL	SL or RB
** Rate				20%	

At beginning of the year	-	-	-	20,801	20,801
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	20,801	20,801

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

*If an accounting policy of revaluation is adopted, please provide:
the effective date of the revaluation*

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

This year	Last year
<p>The Trust owns the freehold of the graveyard which is a site of historic significance, as designated by Exeter City Council, lying in the Southernhay and The Friars Conservation Area close to the Roman wall and to two other non-Anglican burial grounds. The graveyard opened in 1748 and closed in 1854. Many of the 1500+ people buried in the graveyard were merchants and professionals who contributed to the wealth of Georgian and early Victorian Exeter. The significance of the graveyard as a heritage asset is recognised by Historic England, Devon Gardens Trust, Exeter Historic Buildings Trust and the Heritage Lottery Fund.</p>	
<p>Since 1888 the graveyard has been neglected, with a succession of owners planning to develop the site into housing and as a small car park. In 2012, a consortium of heritage groups was formed to acquire the site from a local developer. The plan was to undertake restorative work to the retaining and boundary walls, to the monuments and to the general site as a historic designed landscape. Funds were raised to acquire the site and a significant amount of funding was secured from many sources, but principally from the National Lottery Heritage Fund. All the conservation work was carried out under professional supervision and the site continues to be improved for public benefit. A Board of Trustees was formed and they manage the site with the assistance of a dedicated group of volunteers. There is no plan to dispose of the site but the process for disposal is included in the governing CIO model constitution.</p>	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	18,000	-	-	-	18,000
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	18,000	-	-	-	18,000

16.3 Depreciation and impairments

**Basis				None	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				0%	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	18,000	-	-	-	18,000
Net book value at the end of the year	18,000	-	-	-	18,000

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
18,000	-	18,000
-	-	-
-	-	-
-	-	-
-	-	-
18,000	-	18,000

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

This year	Last year

16.9 Five year summary of heritage assets transactions

	2023	2022	2021	2020	2019
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	306
-	306

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	300	300	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
-	-
-	-
-	-
-	-

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
1,520	4,423
-	-
1,520	4,423

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Exeter Historic Buildings Trust	PE	Gift of land to be maintained by the charity	18,000	-	-	-	-	18,000
Heritage Lottery Fund	R	Conservation works to the wall & monuments within the Graveyard	3,320	-	(2,880)	-	-	440
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	UR	N/a	1,109	596	(925)	-	-	780
		Total Funds	22,429	596	(3,805)	-	-	19,220

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Exeter Historic Buildings Trust	PE	Gift of land to be maintained by the charity	18,000	-	-	-	-	18,000
Heritage Lottery Fund	R	Conservation works to the wall & monuments within the Graveyard	5,488	45	(2,563)	350	-	3,320
Hartley Wood Memorial	R	Upkeep of the Hartley Wood Memorial	380	-	-	(380)	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	UR	N/a	2,328	84	(1,333)	30	-	1,109
		Total Funds	26,196	129	(3,896)	-	-	22,429

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	This transfer was as the result of the correction of an item of expenditure that was incurred in the 2019 financial accounts	£ 30.00
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

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For any related party, please provide details of any guarantees given or received.

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Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

EXETER DISSENTERS' GRAVEYARD TRUST

England & Wales - Charity number 1159449

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month 02	Year 2021		Day 31	Month 01	Year 2022

Section A Reference and administration details

Charity name

Exeter Dissenters' Graveyard Trust

Other names charity is known by

EDGT

Registered charity number (if any)

1159449

Charity's principal address

21 The Mint, Exeter, Devon

Postcode

EX4 3BL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Chant	Secretary		
2	Peter Dare	Chairman		
3	Ian Varndell	Treasurer		
4	Gordon Read			
5	Nigel Fitzhugh			
6	Sally Dyer			
7	Jane Marston			
8	Yvonne Hensman			
9	Claire Rudkins			
10	Cathy Moran			
11	Stephen Wills			
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent examiner	Thompson Jenner LLP	1 Colleton Crescent, Exeter, EX2 4DG
Bank	Co-operative Bank plc	Delf House, Southway, Skelmersdale, WN8 6NY

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Foundation model constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Appointed for a three-year term by the current Board of Trustees by resolution at a properly convened meeting of the Board.

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>Board of Trustees The initial Board was composed of members representing several heritage and community associations operating in the county of Devon. Close relationships were therefore formed with those associations, all of whom contributed seed funding for the early feasibility work. Whilst close working relationships still exist with the founding associations, new trustees are invited on the basis of their experience and appropriate expertise.</p> <p>Induction and training of trustees New trustees are sought from the local community on the basis of appropriate expertise as required by the Board or have a demonstrated interest in the Objects of the Trust. The charity trustees make available to each new charity trustee, on or before his or her first appointment: (a) a copy of the current version of our constitution; and (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To assist in the restoration, preservation, improvement, maintenance and conservation of Exeter Dissenters' Graveyard and to advance education in the graveyard and an understanding of the history and heritage of the graveyard and the people who were buried there.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Improvement of the site allowing access to members of the public

For many years the site known as the Exeter Dissenters' Graveyard was derelict and was targeted by fly-tippers and substance abusers. The graveyard lies just outside Exeter city centre in an area of historic significance - the Southernhay and The Friars Conservation Area, next to a major hotel. It was an eye-sore for locals and visitors alike and was a constant target for developers.

The principal work of the Trust is now to maintain the graveyard, conduct research into the people buried there and their families, and carry out repair work where appropriate.

Research

The Research Group continues to investigate individuals and families associated with the Graveyard. Over 115 family biographies have been uploaded to the Trust's dedicated website (www.edgt.org.uk).

Website and social media

Our website (www.edgt.org.uk) is regularly updated with information about the project as well as photographs of the work and data about the people buried at the site. EDGT also operates a Twitter account (@ExeterDGT) and a Facebook page (@exeterdgt) which are updated occasionally.

Education

The global coronavirus pandemic impacted the planned programme of work and opening of the graveyard for most of the year. More information appears below.

One paper on a historic person buried in the graveyard was published in 2021:

Varndell, I.M. Mrs Hannah Tremlett: Linking Exeter with Dartmouth and the Industrial Revolution. *Rep. Trans Devon. Assoc. Advmt Sci.*, **153**: 307-336, 2021.

Public benefit and EDGT trustees

The trustees have regard to the guidance on public benefit issued by the Charity Commissioner and the trustees confirm that they have had regard to public benefit guides PB1, PB2 and PB3 issued by the Charity Commission when making decisions to which they are relevant.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Volunteers

The EDGT has no employees and relies entirely on volunteers to plan, manage, undertake and report on the work of the charity, and maintain the site using paid contractors only where specialist knowledge, skills or equipment are required. Since 2014 volunteers have undertaken duties ranging from clearance work, building, pointing, stone repair and gardening to research work, stewarding and charity administration.

Summary of the main achievements of the charity during the year

Restoration

The principal restoration of the Graveyard was completed in 2018/19.

The main emphasis for the trustees is the maintenance of the graveyard, but they continue to increase its exposure to members of the public and ensure that fundraising meets the priorities for improvement works.

The trustees agreed to open the graveyard on Wednesdays and Saturdays for most of the year.

The Trust participated in the Heritage Open Weekend (18/19 September 2021).

Research

The Research Group has continued to expand the quantity and accuracy of its biographical database.

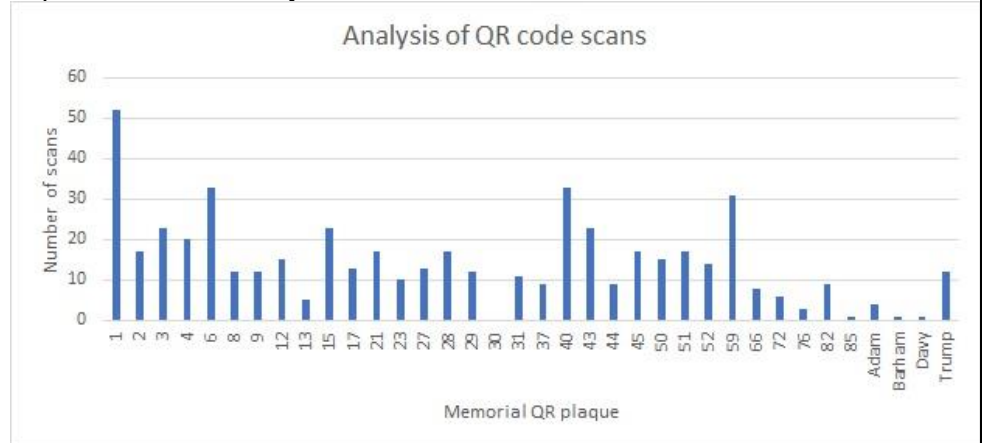
The Research Group met four times by videoconference in 2021 and shared a lot of data electronically.

On-line Activity

The website continues to report progress on the Project and publicise events. The Trust has a presence on Facebook and Twitter.

Visitor numbers are monitored and the most popular page visited is Social History which includes output from the EDGT's active Research Group.

As QR codes are scanned by visitors to the graveyard this activity is captured electronically.



More QR code plaques will be installed in the graveyard in the coming years.

Section E

Financial review

Brief statement of the charity's policy on reserves

EDGT aspires to accumulate reserves to the level of three years' operating expenditure. Whilst this report refers to the financial year to the end of January 2022, the Trustees are cognisant of the potential detrimental effect of HM Government's restrictions, imposed during the financial year because of the COVID-19 global pandemic, on the long-term finances of the Trust. This will be kept under review during the current financial year. The trustees have not identified any potential concerns.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principal sources of funding

None.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Ian Michael VARNDELL

Robert Paul CHANT

Position (eg Secretary, Chair, etc)

Hon. Treasurer

Hon. Secretary

Date

27 May 2022



Exeter Dissenters Graveyard Trust			Charity No (if any)	1159449
Annual accounts for the period				
Period start date	01/02/2021	To	Period end date	31/01/2022



Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	33	-	-	33	12,934
Charitable activities	S02	51	45	-	96	68
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	84	45	-	129	13,002
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	1,333	2,403	-	3,736	5,411
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	160	-	160	4,160
Total	S12	1,333	2,563	-	3,896	9,571
Net income/(expenditure) before investment gains/(losses)	S13	(1,249)	(2,518)	-	(3,767)	3,431
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	(1,249)	(2,518)	-	(3,767)	3,431
Extraordinary items	S16	30	(30)	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(1,219)	(2,548)	-	(3,767)	3,431
Reconciliation of funds:						
Total funds brought forward	S21	2,328	5,868	18,000	26,196	22,765
Total funds carried forward	S22	1,109	3,320	18,000	22,429	26,196

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	160
Heritage assets	(Note 16)	B03	-	-	18,000	18,000	18,000
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	18,000	18,000	18,160
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	306	-	-	306	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,073	3,350	-	4,423	8,336
Total current assets		B10	1,379	3,350	-	4,729	8,336
Creditors: amounts falling due within one year	(Note 20)	B11	300	-	-	300	300
Net current assets/(liabilities)		B12	1,079	3,350	-	4,429	8,036
Total assets less current liabilities		B13	1,079	3,350	18,000	22,429	26,196
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	1,079	3,350	18,000	22,429	26,196
Funds of the Charity							
Endowment funds	(Note 27)	B17	-		18,000	18,000	18,000
Restricted income funds	(Note 27)	B18		3,320		3,320	5,868
Unrestricted funds		B19	1,109		-	1,109	2,328
Revaluation reserve		B20				-	
Total funds		B21	1,109	3,320	18,000	22,429	26,196

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Paul Chant	27/7/2022
	Ian Vardell	27/7/2022

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUE

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

 * -Tick as appropriate

No*

--

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not Applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not Applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

 * -Tick as appropriate

No*

--

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

 * -Tick as appropriate

No*

--

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		✓		
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
				✓
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
			✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
				✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
				✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
				✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
				✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
				✓

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
				✓
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	Yes	No	N/a
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
				✓
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		✓		
	They are valued at cost.	Yes	No	N/a
		✓		
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	33	-	-	33	34
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	12,900
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	33	-	-	33	12,934
Charitable activities:	Book sales	51	-	-	51	68
	Refund	-	45	-	45	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	51	45	-	96	68
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	
TOTAL INCOME		84	45	-	129	13,002

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1	National Heritage Lottery Fund	12,900
Government grant 2		-
Government grant 3		-
Other		-
	Total	12,900

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Insurance	261	-	-	261	241	-	-	241
Legal & Professional	318	-	-	318	312	-	-	312
Repairs and Maintenance	-	2,403	-	2,403	-	4,692	-	4,692
Office Costs	754	-	-	754	166	-	-	166
Total expenditure on charitable activities	1,333	2,403	-	3,736	719	4,692	-	5,411
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Depreciation	-	160	-	160	-	4,160	-	4,160
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	160	-	160	-	4,160	-	4,160
TOTAL EXPENDITURE	1,333	2,563	-	3,896	719	8,852	-	9,571

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C

Notes to the accounts

(cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	20,801	20,801
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	20,801	20,801

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				20%	

At beginning of the year	-	-	-	20,641	20,641
Disposals	-	-	-	-	-
Depreciation	-	-	-	160	160
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	20,801	20,801

14.3 Net book value

Net book value at the beginning of the year	-	-	-	160	160
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	<p>The Trust owns the freehold of the graveyard which is a site of historic significance, as designated by Exeter City Council, lying in the Southernhay and The Friars Conservation Area close to the Roman wall and to two other non-Anglican burial grounds. The graveyard opened in 1748 and closed in 1854. Many of the 1500+ people buried in the graveyard were merchants and professionals who contributed to the wealth of Georgian and early Victorian Exeter. The significance of the graveyard as a heritage asset is recognised by Historic England, Devon Gardens Trust, Exeter Historic Buildings Trust and the Heritage Lottery Fund.</p>	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	<p>Since 1888 the graveyard has been neglected, with a succession of owners planning to develop the site into housing and as a small car park. In 2012, a consortium of heritage groups was formed to acquire the site from a local developer. The plan was to undertake restorative work to the retaining and boundary walls, to the monuments and to the general site as a historic designed landscape. Funds were raised to acquire the site and a significant amount of funding was secured from many sources, but principally from the Heritage Lottery Fund. All the conservation work was carried out under professional supervision and the site continues to be improved for public benefit. A Board of Trustees was formed and they manage the site with the assistance of a dedicated group of volunteers. There is no plan to dispose of the site but the process for disposal is included in the governing CIO model constitution.</p>	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	18,000	-	-	-	18,000
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	18,000	-	-	-	18,000

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year
Net book value at the end of the year

18,000	-	-	-	18,000
18,000	-	-	-	18,000

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
18,000	-	18,000
-	-	-
-	-	-
-	-	-
-	-	-
18,000	-	18,000

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

This year	Last year

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	-	-
	-	-
	306	-
Total	306	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	300	300	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C **Notes to the accounts** **(cont)**

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year
£	£
-	-
-	-
4,423	8,336
-	-
4,423	8,336

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Exeter Historic Buildings Trust	PE	Gift of land to be maintained by the charity	18,000	-	-	-	-	18,000
Heritage Lottery Fund	R	Conservation works to the wall & monuments within the Graveyard	5,488	45	(2,563)	350	-	3,320
The Leche Trust	R	Restoration of two Gifford family tombs	-	-	-	-	-	-
Council of British Archaeology	R	Initial supervisory archaeology work	-	-	-	-	-	-
Seating Grant	R	Provision of a bench in the grounds	-	-	-	-	-	-
Hartley Wood Memorial	R	Upkeep of the Hartley Wood Memorial	380	-	-	(380)	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	UR	N/a	2,328	84	(1,333)	30	-	1,109
		Total Funds	26,196	129	(3,896)	-	-	22,429

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Exeter Historic Buildings Trust	PE	Gift of land to be maintained by the charity	18,000	-	-	-	-	18,000
Heritage Lottery Fund	R	Conservation works to the wall & monuments within the Graveyard	3,940	12,900	(8,852)	(2,500)	-	5,488
The Leche Trust	R	Restoration of two Gifford family tombs	-	-	-	-	-	-
Council of British Archaeology	R	Initial supervisory archaeology work	-	-	-	-	-	-
Seating Grant	R	Provision of a bench in the grounds	-	-	-	-	-	-
Hartley Wood Memorial	R	Upkeep of the Hartley Wood Memorial	380	-	-	-	-	380
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	NR	N/a	445	102	(719)	2,500	-	2,328
		Total Funds	22,765	13,002	(9,571)	-	-	26,196

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	This transfer was as the result of the correction of an item of expenditure that was incurred in the 2019 financial accounts	£ 30.00
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

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For any related party, please provide details of any guarantees given or received.

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Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

EXETER DISSENTERS' GRAVEYARD TRUST

England & Wales - Charity number 1159449

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month 02	Year 2020		Day 31	Month 01	Year 2021

Section A Reference and administration details

Charity name Exeter Dissenters' Graveyard Trust

Other names charity is known by EDGT

Registered charity number (if any) 1159449

Charity's principal address 21 The Mint, Exeter, Devon

Postcode EX4 3BL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Chant	Secretary		
2	Peter Dare	Chairman		
3	Ian Varndell	Treasurer		
4	Gordon Read			
5	Nigel Fitzhugh			
6	Sally Dyer			
7	Jane Marston			
8	Yvonne Hensman			
9	Claire Rudkins			
10	Cathy Moran			
11	Stephen Wills			
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent examiner	Thompson Jenner LLP	1 Colleton Crescent, Exeter, EX2 4DG
Bank	Co-operative Bank plc	Delf House, Southway, Skelmersdale, WN8 6NY

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Foundation model constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Appointed for a three-year term by the current Board of Trustees by resolution at a properly convened meeting of the Board.

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>Board of Trustees The initial Board was composed of members representing several heritage and community associations operating in the county of Devon. Close relationships were therefore formed with those associations, all of whom contributed seed funding for the early feasibility work. Whilst close working relationships still exist with the founding associations, new trustees are invited on the basis of their experience and appropriate expertise.</p> <p>Induction and training of trustees New trustees are sought from the local community on the basis of appropriate expertise as required by the Board or have a demonstrated interest in the Objects of the Trust. The charity trustees make available to each new charity trustee, on or before his or her first appointment: (a) a copy of the current version of our constitution; and (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To assist in the restoration, preservation, improvement, maintenance and conservation of Exeter Dissenters' Graveyard and to advance education in the graveyard and an understanding of the history and heritage of the graveyard and the people who were buried there.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Improvement of the site allowing access to members of the public

For many years the site known as the Exeter Dissenters' Graveyard was derelict and was targeted by fly-tippers and substance abusers. The graveyard lies just outside Exeter city centre in an area of historic significance - the Southernhay and The Friars Conservation Area, next to a major hotel. It was an eye-sore for locals and visitors alike and was a constant target for developers.

The principal work of the Trust is now to maintain the graveyard, conduct research into the people buried there and their families, and carry out repair work where appropriate.

Research

The Research Group continues to investigate individuals and families associated with the Graveyard. Over 105 family biographies (90 in 2019-20) have been uploaded to the Trust's dedicated website (www.edgt.org.uk).

Website and social media

Our website (www.edgt.org.uk) is regularly updated with information about the project as well as photographs of the work and data about the people buried at the site. EDGT also operates a Twitter account (@ExeterDGT) and a Facebook page (@exeterdgt) which are regularly updated.

Education

The global coronavirus pandemic impacted the planned programme of work and opening of the graveyard from March 2020. More information appears below.

One paper on the history of the graveyard was published in 2020:

Varndell, I.M. The creation of a burial ground for Protestant Dissenters in Georgian Exeter. *Journal of the Devon Gardens Trust*, 6: 29-35, 2020.

One of our trustees (Dr Ian Varndell) gave a talk "A memorial landscape: Exeter Dissenters' Graveyard" - via the video-conferencing platform Zoom: 1 December 2020 – for Devon Gardens Trust.

Public benefit and EDGT trustees

The trustees have regard to the guidance on public benefit issued by the Charity Commissioner and the trustees confirm that they have had regard to public benefit guides PB1, PB2 and PB3 issued by the Charity Commission when making decisions to which they are relevant.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Volunteers

The EDGT has no employees and relies entirely on volunteers to plan, manage, undertake and report on the work of the charity, and maintain the site using paid contractors only where specialist knowledge, skills or equipment are required. Since 2014 volunteers have undertaken duties ranging from clearance work, building, pointing, stone repair and gardening to research work, stewarding and charity administration.

Summary of the main achievements of the charity during the year**Restoration**

The principal restoration of the Graveyard was completed in 2018/19.

Whilst the main emphasis for the trustees is the maintenance of the graveyard, increase its exposure to members of the public and ensure that fundraising meets the priorities for improvement works.

As part of the National Heritage Lottery Fund's response to the Coronavirus pandemic the trustees applied for, and secured, an emergency grant of £3300 to purchase protective equipment, new marquees for Open Days, and materials for the relaying of the main path. The trustees were then invited to apply for additional funding under the HLF's 'Recovery and Reopening' Fund and secured an additional grant of £9600. The main purpose of this funding is to create and install permanent signage in the graveyard using QR codes displayed on bespoke supports, linked to educational material on the EDGT website. An example is included below. The grant also enabled the purchase of three tablets that can be used in the graveyard by volunteer stewards to show visitors documentary materials without needing to have paper-based folders on site.



QR code linked to Memorial 1.

The ground-mounted stakes have been fabricated by a Devon-based blacksmith and the plaques engraved with the QR codes will be rolled out during 2021. The QR codes were successfully beta-tested during an Open Day held in September 2020.

Research

The Research Group has continued to expand the quantity and accuracy of its biographical database.

The Research Group met four times in 2020 and shared a lot of data electronically.

On-line Activity

The website continues to report progress on the Project and publicise events. The Trust has a presence on Facebook and Twitter.

Visitor numbers are monitored and the most popular page visited is Social History which includes output from the EDGT's active Research Group.

Section E Financial review

Brief statement of the charity's policy on reserves

EDGT aspires to accumulate reserves to the level of three years' operating expenditure. Whilst this report refers to the financial year to the end of January 2021, the Trustees are cognisant of the potential detrimental effect of HM Government's restrictions, imposed because of the COVID-19 global pandemic, on the long-term finances of the Trust. This will be kept under review during the current financial year.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principal sources of funding

Grants from the National Heritage Lottery Fund totalling £12,900 were received in the financial year. Booklet sales yielded £67 in the year.


Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Ian Michael VARNDELL	Robert Paul CHANT
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Position (eg Secretary, Chair, etc)

Hon. Treasurer	Hon. Secretary
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Date

25 May 2021