



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><b>Improvement of the site allowing access to members of the public</b></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><b>Research</b></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 (<a href="http://www.edgt.org.uk">www.edgt.org.uk</a>).</p>

		<p><b>Website and social media</b></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><b>Education</b></p> <p>EDGT trustees delivered two talks to local heritage groups (Exeter Civic Society and Devon Family History Society) in the year.</p> <p><b>Public benefit and EDGT trustees</b></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><b>Volunteers</b></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><b>Restoration</b> 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><b>Research</b> 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><b>Conservation</b> 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><b>On-line Activity</b> 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	<b>Principal sources of funding</b> 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><b>Board of Trustees</b></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><b>Induction and training of trustees</b></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			
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)

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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.
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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.**



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

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
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	-	-	-	-	-
<b>Total</b>	S07	408	-	-	408	596
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	935	233	-	1,168	3,805
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	935	233	-	1,168	3,805
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	(527)	(233)	-	(760)	(3,209)
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	(527)	(233)	-	(760)	(3,209)
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	(527)	(233)	-	(760)	(3,209)
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	780	440	18,000	19,220	22,429
<b>Total funds carried forward</b>	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
<b>Fixed assets</b>							
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	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	18,000	18,000	18,000
<b>Current assets</b>							
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
<b>Total current assets</b>		B10	553	207	-	760	1,520
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	300	-	-	300	-
<b>Net current assets/(liabilities)</b>		B12	253	207	-	460	1,520
<b>Total assets less current liabilities</b>		B13	253	207	18,000	18,460	19,520
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	253	207	18,000	18,460	19,520
<b>Funds of the Charity</b>							
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				-	
<b>Total funds</b>		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\* 

✓
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 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\* 

✓
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 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.\*

✓
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\* -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\*

✓
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No\*

\* -Tick as appropriate

## 1.4 Changes to accounting estimates

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

Yes\*

✓
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No\*

\* -Tick as appropriate

## 1.5 Material prior year errors

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

Yes\*

✓
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No\*

\* -Tick as appropriate

## 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.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Offsetting</b>	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Grants and donations</b>	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Legacies</b>	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  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.  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'.  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.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	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.  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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

<b>Settlement of insurance claims</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Investment gains and losses</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>2.3 EXPENDITURE AND LIABILITIES</b>		
<b>Liability recognition</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Governance and support costs</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Grants with performance conditions</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Grants payable without performance conditions</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Provisions for liabilities</b>	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	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Basic financial instruments</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>2.4 ASSETS</b>		
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <div></div>	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
	They are valued at cost.	
	The depreciation rates and methods used are disclosed in note 9.2.	
<b>Intangible fixed assets</b>	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	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
	They are valued at cost.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Heritage assets</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
	They are valued at cost.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Investments</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
	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	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>
<b>Debtors</b>	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.	<div>Yes</div> <div>No</div> <div>N/a</div> <div>✓</div>

<b>Current asset investments</b>	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 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	-	-	-	-	-
<b>Total</b>		<b>375</b>	<b>-</b>	<b>-</b>	<b>375</b>	<b>107</b>
Charitable activities:	Book sales	33	-	-	33	49
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	440
<b>Total</b>		<b>33</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>489</b>
<b>TOTAL INCOME</b>		<b>408</b>	<b>-</b>	<b>-</b>	<b>408</b>	<b>596</b>

## 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)
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**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
<b>Expenditure on charitable activities:</b>	£				£			
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
<b>Total expenditure on charitable activities</b>	935	233	-	1,168	925	2,880	-	3,805
<b>TOTAL EXPENDITURE</b>	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	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**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**

<b>This year £</b>	<b>Last year £</b>
330	324
-	-
-	-
-	-

**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**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>				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

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

**Section C****Notes to the accounts****(cont)****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	-	-	-	-
<b>Total</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>-</b>

**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 £
-	-
-	-
-	-
-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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



## 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 - expendable 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
Hertitage Lottery Fund	R	Conservation works to the wall & monuments within the Graveyard	440	-	(233)	-	-	207
General funds	UR		780	408	(935)	-	-	253
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>19,220</b>	<b>408</b>	<b>(1,168)</b>	<b>-</b>	<b>-</b>	<b>18,460</b>

Section C	Notes to the accounts	(cont)
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**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
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>22,429</b>	<b>596</b>	<b>(3,805)</b>	<b>-</b>	<b>-</b>	<b>19,220</b>

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