

# **The Friends of Farsley Rehoboth Burial Ground**

Charity number 1182468

## **Annual Report and Financial Statements for the year ended 31 March 2023**



**WYCAS**

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **The Friends of Farsley Rehoboth Burial Ground**

## **Annual Report and Financial Statements for the year ended 31 March 2023**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **The Friends of Farsley Rehoboth Burial Ground**

## **Trustees' report for the year ended 31 March 2023**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Richard Hainsworth	Chair/Treasurer	
John Barker	Secretary	
Frances Barker	Fundraising and Communications Officer	
Linda Allen		
Paul Hogarth		
Graham Moses		
Graham Turner		

**Charity number** 1182468 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
16 Moorland View	Lloyds TSB Bank plc
Rodley	Ariel House
Leeds	2138 Coventry Road
LS13 1PU	Sheldon B26 3JW

#### **Accountants**

West Yorkshire Community Accountancy Service CIO  
Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

#### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) association formed on 14 March 2019 and is governed by a constitution.

#### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

#### **Objectives and activities**

##### **The charity's objects**

To promote, for the public benefit, the preservation, care and improvement of Farsley Rehoboth Burial Ground as a place of historic and ecological interest.

To advance the education of the public through the preservation and maintenance of Farsley Rehoboth Burial Ground.

# **The Friends of Farsley Rehoboth Burial Ground**

## **Trustees' report (continued) for the year ended 31 March 2023**

### **Objectives and activities continued**

#### **The charity's main activities**

Following 11 years of neglect and locked gates we were established to purchase, reclaim and maintain the Farsley Rehoboth Burial Ground as a public open space and community asset.

#### **Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the establishment of a community owned asset.

To promote, for the public benefit, the preservation, care and improvement of Farsley Rehoboth Burial Ground as a place of historic and ecological interest.

To advance the education of the public through the preservation and maintenance of Farsley Rehoboth Burial Ground

#### **Achievements and performance**

During the year under review the work on restoring the graveyard continued. Work on the main perimeter wall was completed and the landscaping and sale of Bereavement Services ashes plots commenced. Further paths were built and a number of historic graves were restored.

Volunteer work sessions took place through out the year on at least three days per week'

Research and family visits took place regularly with a well supported Heritage Open Day in September as well as our annual Armistice Day Service.

We maintained a strong social media and community presence and a regularly updated web site and database.

#### **Financial review**

The net receipts for the year were £1,174, including net receipts of £588 on unrestricted funds and net receipts of £586 on restricted funds.

#### **Reserves policy**

The charity's free reserves, at the year end were £18,999.

The trustees, based upon a review of the CIO's fixed cost commitments, have set a minimum reserves target of £5,000.

The trustees recognise that actual reserves exceed the minimum target level and expect to reduce the level of reserves as additional works to the Burial Ground are being planned in the coming year.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and have concluded that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due

Approved by the board of trustees on 23/1/2024

Richard Hainsworth (Trustee)

**The Friends of Farsley Rehoboth Burial Ground**  
**Receipts and payments account**  
**for the year ended 31 March 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Receipts</b>					
Grants and donations	(2)	6,710	2,170	8,880	17,275
Fundraising		4,449	105	4,554	4,063
Gift Aid		915	-	915	721
Other income		4,238	841	5,079	-
<b>Total receipts</b>		<b>16,312</b>	<b>3,116</b>	<b>19,428</b>	<b>22,059</b>
<b>Payments</b>					
Maintenance costs		1,907	304	2,211	2,634
Graveyard improvements		6,156	677	6,833	10,472
Benches		-	-	-	978
Signage		-	-	-	100
Equipment		2,018	673	2,691	1,148
Insurance		362	-	362	360
Website costs		167	216	383	143
Admin, publicity and promotion		1,231	379	1,610	1,266
Volunteer costs		360	50	410	38
Subscriptions		746	76	822	181
Remembrance books		-	-	-	505
Armistice Day		245	-	245	123
Utilities		377	-	377	291
Refreshments		590	155	745	131
Independent examination		480	-	480	480
Toilet hire		1,085	-	1,085	-
<b>Total payments</b>		<b>15,724</b>	<b>2,530</b>	<b>18,254</b>	<b>18,850</b>
<b>Net receipts / (payments)</b>		<b>588</b>	<b>586</b>	<b>1,174</b>	<b>3,209</b>
<b>Fund balances brought forward</b>		<b>18,411</b>	<b>4,313</b>	<b>22,724</b>	<b>19,515</b>
<b>Fund balances carried forward</b>	(3)	<b>18,999</b>	<b>4,899</b>	<b>23,898</b>	<b>22,724</b>

**The Friends of Farsley Rehoboth Burial Ground**  
**Statement of assets and liabilities**  
**as at 31 March 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	18,999	4,899	23,898	22,724
<b>Total cash funds</b>	<u>18,999</u>	<u>4,899</u>	<u>23,898</u>	<u>22,724</u>

**Assets retained for the charity's own use, at cost**

Burial Grounds land	30,000
Container	<u>1,200</u>
	<u>31,200</u>

**Liabilities**

	2023
	£
Independent examination	<u>780</u>
	<u>780</u>

The financial statements were approved by the board of trustees on 23/1/2024

Richard Hainsworth (Trustee)

# **The Friends of Farsley Rehoboth Burial Ground**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

# The Friends of Farsley Rehoboth Burial Ground

## Notes to the accounts continued

### for the year ended 31 March 2023

2 Grants and donations	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Aviva	1,169	-	1,169	9,575
Benefact Group plc	1,000	-	1,000	-
Borough of Pudsey Charity	300	-	300	500
Leeds Civic Trust	-	170	170	250
Wade's Charity	-	2,000	2,000	2,000
West Riding Masonic Charities Limited	3,000	-	3,000	-
Arnold Clark	-	-	-	750
Cooperative Community Funds	-	-	-	2,266
Leeds City Council (LCC)	-	-	-	200
National Heritage Lottery Fund (NHLF)	-	-	-	149
Other donations	1,241	-	1,241	1,585
	<u>6,710</u>	<u>2,170</u>	<u>8,880</u>	<u>17,275</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wades Charity	28	2,000	1,990	-	38
NHLF	3,408	-	-	-	3,408
Grave Markers	877	946	465	-	1,358
Heritage Open Day	-	170	75	-	95
	<u>4,313</u>	<u>3,116</u>	<u>2,530</u>	<u>-</u>	<u>4,899</u>

Fund name	Purpose of restriction
Wades Charity	To contribute to improvements to the burial grounds.
NHLF	To support website development; a Book of Remembrance; signage; heritage protection costs; and heritage events.
Grave Markers	To enable the purchase and installation of grave markers.
Heritage Open Day	To support costs associated with the running of a Heritage Open Day.

## 4 Related party transactions

### Trustee expenses

No trustee received any expenses during this year or the previous year.

### Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.