

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

Charity number 1182468

## **Annual Report and Financial Statements for the year ended 31 March 2024**



WYCAS

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

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

## **Annual Report and Financial Statements for the year ended 31 March 2024**

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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 2024**

### **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		Resigned 26 June 2024
Graham Moses		Resigned 21 May 2024
Graham Turner		
<b>Charity number</b>	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	

### **Independent examiner**

Rhys North ACA

### **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.

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

## **Trustees' report (continued) for the year ended 31 March 2024**

### **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 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.

#### **Achievements and performance**

During the year under review the work on restoring the graveyard continued.

The landscaping and sale of Bereavement Services ashes plots continued to expand.

Further accessible paths were built and a number of historic graves were restored, in addition a total of 204 previously unmarked graves now have personalised grave markers.

During the year under review, we were adopted as a beneficiary and case study by Lord Attenborough and The Wild Isles Trust. A full planting and seeding strategy was adopted and implemented.

Volunteer work sessions took place throughout the year on at least three days per week, with local volunteers augmented by Duke of Edinburgh's Award Students and corporate volunteers

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 with a regularly updated web site and database.

#### **Financial review**

The net receipts for the year were £10,047, including net receipts of £12,430 on unrestricted funds and net payments of £2,383 on restricted funds.

#### **Reserves policy**

The charity's free reserves, at the year end were £31,429.

The trustees, based upon a review of the CIO's fixed cost commitments, have set a minimum reserves target of £5,000, which will be reviewed in the financial year 2024-2025 with a recommendation to increase the minimum due to expanded areas of work including Bereavement Services.

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.

Approved by the board of trustees on 30/01 2025

Richard Hainsworth (Trustee)

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

## **Independent examiner's report to the trustees of The Friends of Farsley Rehoboth Burial Ground**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 5 to 8.

### **Responsibilities and basis of report**

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records.

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.

Rhys North ACA

30/01/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Friends of Farsley Rehoboth Burial Ground**  
**Receipts and payments account**  
**for the year ended 31 March 2024**

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants and donations	(2)	15,155	4,775	19,930	8,880
Fundraising		1,372	-	1,372	4,554
Gift Aid		709	-	709	915
Bereavement services		11,340	-	11,340	4,080
Other income		423	-	423	999
Interest received		217	-	217	-
<b>Total receipts</b>		<u>29,216</u>	<u>4,775</u>	<u>33,991</u>	<u>19,428</u>
<b>Payments</b>					
Maintenance costs		871	224	1,095	2,211
Graveyard improvements		8,526	4,816	13,342	6,833
Benches		127	250	377	-
Equipment		2,451	426	2,877	2,691
Insurance		363	-	363	362
Website costs		-	-	-	383
Admin, publicity and promotion		492	578	1,070	1,610
Volunteer costs		894	49	943	410
Subscriptions		151	815	966	822
Remembrance books		-	-	-	-
Armistice Day		173	-	173	245
Utilities		405	-	405	377
Refreshments		-	-	-	745
Independent examination		780	-	780	480
Toilet hire		1,553	-	1,553	1,085
<b>Total payments</b>		<u>16,786</u>	<u>7,158</u>	<u>23,944</u>	<u>18,254</u>
<b>Net receipts / (payments)</b>		<u>12,430</u>	<u>(2,383)</u>	<u>10,047</u>	<u>1,174</u>
<b>Fund balances brought forward</b>		<u>18,999</u>	<u>4,899</u>	<u>23,898</u>	<u>22,724</u>
<b>Fund balances carried forward</b>	(3)	<u>31,429</u>	<u>2,516</u>	<u>33,945</u>	<u>23,898</u>

**The Friends of Farsley Rehoboth Burial Ground**  
**Statement of assets and liabilities**  
**as at 31 March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	31,429	2,516	33,945	23,898
<b>Total cash funds</b>	<u>31,429</u>	<u>2,516</u>	<u>33,945</u>	<u>23,898</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**

	2024
	£
Accruals - Independent examination fee	<u>900</u>
	<u>900</u>

The financial statements were approved by the board of trustees on 30/01 2025

Richard Hainsworth (Trustee)

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

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **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 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Asda	400	-	400	-
Aviva	9,899	-	9,899	1,169
Borough of Pudsey Charity	-	400	400	300
Cooperative Local Community Fund	-	2,365	2,365	-
Leeds Civic Trust	-	150	150	170
Leeds Community Foundation	-	1,500	1,500	-
Liverpool Victoria	-	250	250	-
Movement for Good	2,000	-	2,000	-
Neighbourly - Coca Cola	1,000	-	1,000	-
Volunteering Matters	100	-	100	-
Benefact Group plc	-	-	-	1,000
Wade's Charity	-	-	-	2,000
West Riding Masonic Charities Limited	-	-	-	3,000
Other donations	1,756	110	1,866	1,241
	<u>15,155</u>	<u>4,775</u>	<u>19,930</u>	<u>8,880</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Liverpool Victoria	-	250	250	-	-
Wades Charity	38	-	38	-	-
Borough of Pudsey Charity	-	400	400	-	-
NHLF	3,408	-	1,192	-	2,216
Grave Markers	1,358	110	1,468	-	-
Coop Local Community Fund	-	2,365	2,365	-	-
Leeds Community Fund	-	1,500	1,310	-	190
Heritage Open Day	95	150	135	-	110
	<u>4,899</u>	<u>4,775</u>	<u>7,158</u>	<u>-</u>	<u>2,516</u>

#### Fund name

Liverpool Victoria

Wades Charity

Borough of Pudsey Charity

NHLF

Grave Markers

Coop Local Community Fund

Leeds Community Fund

Heritage Open Day

#### Purpose of restriction

To contribute towards the cost of a bench.

To contribute to improvements to the burial grounds.

To contribute towards the cost of grave markers.

To support website development; a Book of Remembrance; signage; heritage protection costs; and heritage events.

To enable the purchase and installation of grave markers.

To contribute towards the cost of graveyard improvements.

To support improvements to the burial grounds which will respond to the challenges of climate action.

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.