

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
York Cemetery Trust

BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
YORK
North Yorkshire
YO30 4XG

York Cemetery Trust

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for the Year Ended 31 December 2020**

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York Cemetery Trust
Report of the Trustees
for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the trust are:

- (a) to operate and maintain York Cemetery for the public benefit as a Cemetery for decent burial of the dead and proper maintenance of its graves, monuments, buildings, grounds and landscapes;
- (b) to develop, conserve and manage the landscape plants and natural life in York Cemetery for the recreation and pleasure of the public in exploration of the natural life of the Cemetery;
- (c) to advance the education of the public by making available materials for the study of the lives and significance of those buried in York Cemetery and their monuments by collecting, storing and making available information on the genealogies, conditions and lifestyles of the inhabitants of York and related areas through the ages by establishing and managing a museum and display material to demonstrate issues related to the history of York Cemetery and those buried in it and by preparing educational activities for schools, colleges, universities and other bodies who wish to visit the Cemetery in connection with their programmes, courses and syllabuses; and
- (d) to do all such other lawful things as are necessary to the attainment of the above objects or any of them.

Volunteers and Friends

The Trustees express their appreciation to all those who volunteer their time in support of the work of the Charity. In particular, The Friends of York Cemetery continue to provide both financial support and their time to the Charity. The Friends, a registered charity in their own right, conduct a number of activities including genealogical advice to interested parties and the families of those buried here, hosted cemetery walks with various themes and visits to the catacombs and chapel. Pre-booked talks and presentations are also provided for the visiting groups. The Friends organise opening the cemetery for the York 'Residents First' weekend in January each year. Friends also undertake the management of certain specific areas of the cemetery landscapes, averaging 20 volunteers on each monthly activity day. Volunteers also help with the weekend opening requirement and office administration. It is estimated that we would normally benefit from over 4500 hours of voluntary assistance in a year, but in 2020 the Covid19 pandemic has seriously affected all such activities, and the assistance was much reduced. The Friends made a donation to the Trust of £494 towards the ongoing programme of refurbishment of headstones in various parts of the cemetery, and they paid £43,301 for the resurfacing of Lime Avenue, one of the cemetery's longest vista paths. Further details of the Friends' activities are available on the Trust's website 'yorkcemetery.org.uk'.

Education and Learning

During 2020 the number of local schools who visit the cemetery on a regular basis did not do so. We have still hosted university student visits, creating work for their projects and dissertations, one in particular on the use of cemeteries across the country for research, educational and leisure purposes, the results of which it is hoped will help York Cemetery develop its future information display policy and practice. On one day every week a consultative service is available to the public for the investigation of their family histories, taking advantage of the expertise and resources available in the Friends of York Cemetery's Genealogy Service, this service being largely moved 'online' in 2020.

Community Involvement

The Cemetery is normally open to the public every day of the year, but in 2020 has had to be closed apart from interments and related services. Further, the number of cultural, artistic and musical events which normally take place in the Cemetery had to be abandoned. There was a Singing Day in March, before the 'lockdown', and two almost 'virtual' events at Christmas, the music being presented on-line.

Acknowledgement

The Trustees would like to express their thanks and appreciation to all stakeholders including volunteers, donors, local funeral directors, monumental masons and others. In particular, appreciation is due to all the Charity's staff who always respond well with their commitment and affinity to the work of the Charity.

York Cemetery Trust

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cemetery Operation in 2020

Cemetery activity was much higher than 2019, the number of full burials being 17 more than the previous year. Cremated remains interments were at a slightly lower level, but usage of the Pritchett Chapel related to interments in York increased dramatically due to local assembly conditions. The activity figures for the past 5 years are stated below:

Year	Interments Burials	Cremated Remains	Exhumations	Chapel Services
2016	40	39	0	35
2017	53	45	0	48
2018	45	40	0	34
2019	46	38	0	46
2020	63	35	0	116

The analysis of Cemetery activities' income for the past 5 years is stated below:

	Grass Cutting Scheme	Cemetery Fees	Miscellaneous	Sale of Grave Plots
2016	£31525	£69550	£512	£31940
2017	£32413	£77615	£853	£38535
2018	£32816	£68125	£3094	£29920
2019	£32810	£70178	£3638	£30910
2020	£33592	£89620	£1537	£34430

The original 8.25 acres of York Cemetery, designed by James Piggott Pritchett, is designated by English Heritage as a Grade II* listed landscape. This is in recognition of the fact that almost all of Pritchett's original design has survived unaltered since it was laid out in 1837. Also mentioned in the listing is our magnificent neo-classical chapel, which sits at the centre of the cemetery and was restored from a derelict ruin over the period 1987-1992. This was listed Grade II* even when the building was a ruin and is considered amongst the 6% most important of all listed buildings in the UK.

In relation to the landscapes in 2020 we regrettably had to withdraw from offering "away days" to business groups visiting the cemetery to help with the ecological land management programme. This is time-consuming for the Volunteer Co-ordinator to organise and supervise, however the work of these groups is of such excellent quality that the Trustees feel the whole exercise is extremely worthwhile and will be re-introduced as soon as Covid19 regulations allow.

In respect of the overall landscape of the cemetery the Trust is still using the generous legacy from Dorothy Hanley in 2015 to continue work on the overall development plan for the cemetery grounds. This plan and the work created by it has almost reached a conclusion but activity has continued on clearing and re-defining the Victorian 'centre circle'.

Design work was completed on the re-building project to create a Volunteers and Visitors Centre and a new equipment storage facility, and work began on site in January 2020, only to be suspended on March 23rd when the first 'lockdown' occurred. The work resumed later in the year and completion is expected in early 2021. This project is funded from the 2017 Upton legacy and two other significant donations, which are held as a designated reserve. The Friends of York Cemetery will also be making a contribution to the cost.

We are also fortunate to have three full-time members of the grounds staff who work to maintain our grade II* listed landscape and carry out grave-digging, grave maintenance, headstone renovation and the grass cutting service in the 24 acre site. They also assist in landscape development activities. We have not opened any new sections of the Cemetery for burial activity in 2020, but ground and records investigations are continuing to ascertain space for future use as part of working towards a new strategic plan.

FINANCIAL REVIEW

Review of the financial year

The financial activities of the charity resulted in a net movement in the unrestricted funds of -£331525 (2019 £129044) of which £34430 (2019 £30910) was allocated to the designated Foundation Fund in respect of the sale of burial plots, -£35435 in respect of unrealised gains and losses on investment assets (2019 £65840), and £351004 (2019 £20024) was allocated to the restricted Re-building Reserve, leaving a net surplus of £19479 (2019 £12270) to be added to the unrestricted general fund. Operating income was 12.8% above our budget and the net level of the cemetery's financial activity in 2020 was better than anticipated in the business plan. In 2020 there were a total of 98 (2019 84) interments. The grave maintenance scheme generated income of £33592 (2019 £32810). Our long-term stock market investments lost value during the year and produced less investment income, a common experience for charities during 2020.

York Cemetery Trust

Report of the Trustees for the Year Ended 31 December 2020

FINANCIAL REVIEW

Investment policy and objectives

The objective of the investment policy is to gradually increase the proportion of the charity's liquid assets put into stock market funds held for the long term to produce income to assist current operations and provide a significant fund to draw on in future years when the cemetery's total annual income is anticipated to reduce. The total so invested should eventually reflect the value of the Foundation Fund described above. The Trust uses low to medium risk funds such as those currently held in the CCLA Charities Fixed Interest Fund and the M&G Equities Investment Fund for Charities. Other retained surplus funds arising from the activities of the charity are held in interest-paying deposit accounts offered by banks and other finance houses, and that interest is credited to the general fund. Unrealised gains and losses are annually adjusted through a designated fund, realised gains and losses are taken to the general fund.

Reserves policy

The charity has a long-held policy to allocate the income gained from the sale of the grave plots each year to a designated fund, now known as the Foundation Fund, the purpose of which is to provide an adequate income from capital for the maintenance of the cemetery in perpetuity once the sale of grave plots and the provision of burial services is no longer viable. Donations and bequests are treated as restricted funds if they are given for a stated specific purpose, otherwise they are included in the unrestricted general fund unless the trustees decide on a particular use for any part of such funds, which will then be treated as a designated fund. Other net income surpluses or deficits arising from current cemetery operations are held in the unrestricted general fund to support future activity.

FUTURE DEVELOPMENTS

Software Development

The charity has continued the process of developing its cemetery management database in order to ensure greater security of data and provide a more efficient and cost effective service. The system is based on commercial software, for maintenance robustness, with specialist development for access.

Cemetery Business Plan 2015-2020

The charity's current five-year plan was adopted by the trustees in 2015. This plan is monitored by the trustees and forms the framework for the annual budget and future strategic developments. The creation of a new plan, which is intended to include major enhancements to the cemetery landscape and facilities, was started in 2020 to assess the cemetery's prospects and identify any changed objectives for the follow-on years, work is still in progress on this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated charity and is governed by a declaration of trust made on 15 March 1999.

Recruitment and appointment of new trustees

Trustees are recruited from the local population and appointed after consultation with current trustees.

Management and Governance Arrangements

The trustees meet formally at least ten times in the year. Business covered at these meetings includes formulation of policy, strategy and operational matters relating to the work of the charity involving the upkeep and running of the cemetery. The latter includes interments, grave maintenance, conservation of the buildings and grounds and the promotion of cultural events and educational facilities.

Public Benefit

Trustees have considered guidance on public benefit produced by the Charity Commission on the basis of the 2011 Charities Act and believe the trust's aims and objectives and the activities undertaken, which are outlined above, further the trust's charitable purposes for the public benefit.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

During 2006 the trustees adopted a revised Health and Safety policy, which included risk management and recording. The full implementation of the revised policy was commenced in 2007 and is continuously under review.

York Cemetery Trust

Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1075408

Principal address

The Gatehouse
Cemetery Road
York
North Yorkshire
YO10 5AJ

Trustees

Dr R G Keesing
R F Jenkinson
A L Johnson
J C Hildyard
M J Ayres
M Vevers
M H Burns

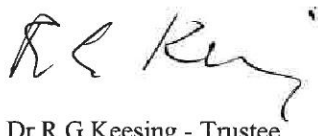
Independent Examiner

A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
YORK
North Yorkshire
YO30 4XG

Bankers

Lloyds TSB
Pavement
YORK

Approved by order of the board of trustees on 26 October 2021 and signed on its behalf by:



Dr R G Keesing - Trustee

**Independent Examiner's Report to the Trustees of
York Cemetery Trust**

Independent examiner's report to the trustees of York Cemetery Trust

I report to the charity trustees on my examination of the accounts of York Cemetery Trust (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
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North Yorkshire
YO30 4XG

26 October 2021

York Cemetery Trust

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,560	43,300	45,860	82,498
Charitable activities					
Cemetery activities		180,053	(460)	179,593	151,367
Other trading activities	2	1,048	-	1,048	991
Investment income	3	36,079	-	36,079	43,412
Total		<u>219,740</u>	<u>42,840</u>	<u>262,580</u>	<u>278,268</u>
EXPENDITURE ON					
Raising funds		642	-	642	711
Charitable activities					
Cemetery operating costs		162,078	44,089	206,167	149,449
Other		2,106	-	2,106	2,318
Total		<u>164,826</u>	<u>44,089</u>	<u>208,915</u>	<u>152,478</u>
Net gains/(losses) on investments		(35,435)	-	(35,435)	65,840
NET INCOME/(EXPENDITURE)		<u>19,479</u>	<u>(1,249)</u>	<u>18,230</u>	<u>191,630</u>
Transfers between funds	12	(351,004)	351,004	-	-
Net movement in funds		<u>(331,525)</u>	<u>349,755</u>	<u>18,230</u>	<u>191,630</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		1,238,716	565,135	1,803,851	1,612,221
TOTAL FUNDS CARRIED FORWARD		<u><u>907,191</u></u>	<u><u>914,890</u></u>	<u><u>1,822,081</u></u>	<u><u>1,803,851</u></u>

York Cemetery Trust

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	8	41,486	820,770	862,256	516,562
Investments	9	605,607	-	605,607	586,042
		<u>647,093</u>	<u>820,770</u>	<u>1,467,863</u>	<u>1,102,604</u>
CURRENT ASSETS					
Debtors	10	1,912	-	1,912	-
Prepayments and accrued income		237	-	237	145
Cash at bank and in hand		268,239	94,120	362,359	708,805
		<u>270,388</u>	<u>94,120</u>	<u>364,508</u>	<u>708,950</u>
CREDITORS					
Amounts falling due within one year	11	(10,290)	-	(10,290)	(7,703)
		<u>260,098</u>	<u>94,120</u>	<u>354,218</u>	<u>701,247</u>
NET CURRENT ASSETS					
		<u>260,098</u>	<u>94,120</u>	<u>354,218</u>	<u>701,247</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>907,191</u>	<u>914,890</u>	<u>1,822,081</u>	<u>1,803,851</u>
NET ASSETS					
		<u>907,191</u>	<u>914,890</u>	<u>1,822,081</u>	<u>1,803,851</u>
FUNDS					
	12				
Unrestricted funds				907,191	1,238,716
Restricted funds				914,890	565,135
				<u>1,822,081</u>	<u>1,803,851</u>
TOTAL FUNDS					
				<u>1,822,081</u>	<u>1,803,851</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2021 and were signed on its behalf by:


R G Keesing - Trustee

York Cemetery Trust

Notes to the Financial Statements for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- not provided
Plant and machinery	- 20% on cost, 10% on cost and 5% on cost

Only assets costing more than £250 are capitalised. No depreciation is provided on freehold property as the trustees consider the market value to be in excess of book value.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Flower Sales	1,048	991
	<u>1,048</u>	<u>991</u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Rents received	10,627	12,719
Other fixed asset invest - FII	23,195	26,492
Deposit account interest	2,257	4,201
	<u>36,079</u>	<u>43,412</u>

4. SUPPORT COSTS

	Human resources	Governance costs	Totals
	£	£	£
Cemetery operating costs	505	2,837	3,342
	<u>505</u>	<u>2,837</u>	<u>3,342</u>

Support costs, included in the above, are as follows:

Governance costs

	31.12.20	31.12.19
	Cemetery operating costs	Total activities
	£	£
Independent examiners fee	1,440	1,376
Payroll services	1,397	1,295
	<u>2,837</u>	<u>2,671</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	103,650	96,743
Social security costs	4,436	4,524
Other pension costs	4,806	4,024
	112,892	105,291
	112,892	105,291

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Outdoor staff	3	3
Office staff	2	2
	5	5
	5	5

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,024	60,474	82,498
Charitable activities			
Cemetery activities	151,025	342	151,367
Other trading activities	991	-	991
Investment income	43,412	-	43,412
Total	217,452	60,816	278,268
EXPENDITURE ON			
Raising funds	711	-	711
Charitable activities			
Cemetery operating costs	148,249	1,200	149,449
Other	2,318	-	2,318
Total	151,278	1,200	152,478
Net gains on investments	65,840	-	65,840
NET INCOME	132,014	59,616	191,630
Transfers between funds	(23,076)	23,076	-
Net movement in funds	108,938	82,692	191,630
RECONCILIATION OF FUNDS			
Total funds brought forward	1,129,778	482,443	1,612,221

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

7.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
	Unrestricted funds £	Restricted fund £	Total funds £		
	<u>1,238,716</u>	<u>565,135</u>	<u>1,803,851</u>		
8.	TANGIBLE FIXED ASSETS				
	Freehold property £	Improvements to property £	Plant and machinery £	Totals £	
	COST				
	At 1 January 2020	383,619	86,147	99,653	569,419
	Additions	-	351,004	3,605	354,609
	Disposals	-	-	(1,057)	(1,057)
	At 31 December 2020	<u>383,619</u>	<u>437,151</u>	<u>102,201</u>	<u>922,971</u>
	DEPRECIATION				
	At 1 January 2020	-	-	52,857	52,857
	Charge for year	-	-	8,915	8,915
	Eliminated on disposal	-	-	(1,057)	(1,057)
	At 31 December 2020	<u>-</u>	<u>-</u>	<u>60,715</u>	<u>60,715</u>
	NET BOOK VALUE				
	At 31 December 2020	<u>383,619</u>	<u>437,151</u>	<u>41,486</u>	<u>862,256</u>
	At 31 December 2019	<u>383,619</u>	<u>86,147</u>	<u>46,796</u>	<u>516,562</u>
9.	FIXED ASSET INVESTMENTS				
				Listed investments £	
	MARKET VALUE				
	At 1 January 2020			586,042	
	Additions			55,000	
	Revaluations			(35,435)	
	At 31 December 2020			<u>605,607</u>	
	NET BOOK VALUE				
	At 31 December 2020			<u>605,607</u>	
	At 31 December 2019			<u>586,042</u>	

There were no investment assets outside the UK.

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
		£	£
	Other debtors	1,912	-
		<u> </u>	<u> </u>
11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
		£	£
	Taxation and social security	4,122	3,927
	Other creditors	6,168	3,776
		<u> </u>	<u> </u>
		<u>10,290</u>	<u>7,703</u>
12.	MOVEMENT IN FUNDS		
		Net	Transfers
		movement	between
	At 1.1.20	in funds	funds
	£	£	£
	Unrestricted funds		At
	General fund	180,617	31.12.20
	Unrestricted designated	1,058,099	£
		<u> </u>	<u> </u>
		1,238,716	907,191
	Restricted funds		
	Restricted	565,135	914,890
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>1,803,851</u>	<u>1,822,081</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
	Unrestricted funds			
	General fund	185,310	(164,826)	20,484
	Unrestricted designated	34,430	-	(1,005)
		<u> </u>	<u> </u>	<u> </u>
		219,740	(164,826)	19,479
	Restricted funds			
	Restricted	42,840	(44,089)	(1,249)
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	<u>262,580</u>	<u>(208,915)</u>	<u>18,230</u>

York Cemetery Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	168,345	12,272	-	180,617
Unrestricted designated	961,433	119,742	(23,076)	1,058,099
	<u>1,129,778</u>	<u>132,014</u>	<u>(23,076)</u>	<u>1,238,716</u>
Restricted funds				
Restricted	482,443	59,616	23,076	565,135
	<u>482,443</u>	<u>59,616</u>	<u>23,076</u>	<u>565,135</u>
TOTAL FUNDS	<u>1,612,221</u>	<u>191,630</u>	<u>-</u>	<u>1,803,851</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	163,550	(151,278)	-	12,272
Unrestricted designated	53,902	-	65,840	119,742
	<u>217,452</u>	<u>(151,278)</u>	<u>65,840</u>	<u>132,014</u>
Restricted funds				
Restricted	60,816	(1,200)	-	59,616
	<u>60,816</u>	<u>(1,200)</u>	<u>-</u>	<u>59,616</u>
TOTAL FUNDS	<u>278,268</u>	<u>(152,478)</u>	<u>65,840</u>	<u>191,630</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	168,345	32,756	-	201,101
Unrestricted designated	961,433	118,737	(374,080)	706,090
	<u>1,129,778</u>	<u>151,493</u>	<u>(374,080)</u>	<u>907,191</u>
Restricted funds				
Restricted	482,443	58,367	374,080	914,890
	<u>482,443</u>	<u>58,367</u>	<u>374,080</u>	<u>914,890</u>
TOTAL FUNDS	<u>1,612,221</u>	<u>209,860</u>	<u>-</u>	<u>1,822,081</u>

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	348,860	(316,104)	-	32,756
Unrestricted designated	88,332	-	30,405	118,737
	<u>437,192</u>	<u>(316,104)</u>	<u>30,405</u>	<u>151,493</u>
Restricted funds				
Restricted	103,656	(45,289)	-	58,367
	<u>103,656</u>	<u>(45,289)</u>	<u>-</u>	<u>58,367</u>
TOTAL FUNDS	<u><u>540,848</u></u>	<u><u>(361,393)</u></u>	<u><u>30,405</u></u>	<u><u>209,860</u></u>

The Unrestricted Funds of the charity may be applied for any charitable purpose at the discretion of the trustees. The Restricted Funds of the charity may only be applied by the trustees in accordance with the terms of the original grants or donations. This fund consists of the Building Grants Received Fund £845033 which is represented by land and buildings, a Grass Cutting Scheme Fund £2691, a Grounds Development Fund £7167 (expenditure in the year £788) which are represented by monies held in a deposit account and improvements to property.

Transfers between funds

£351003 was transferred to the Restrictive Fund from the Unrestricted General Fund being the expenditure on the Visitor Centre.

13. CAPITAL COMMITMENTS

	31.12.20 £	31.12.19 £
Contracted but not provided for in the financial statements	<u>40,000</u>	<u>360,900</u>

14. RELATED PARTY DISCLOSURES

There were no other related party transactions for the year ended 31 December 2020

York Cemetery Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	45,860	82,498
Other trading activities		
Flower Sales	1,048	991
Investment income		
Rents received	10,627	12,719
Other fixed asset invest - FII	23,195	26,492
Deposit account interest	2,257	4,201
	36,079	43,412
Charitable activities		
Grass cutting scheme	33,132	33,153
Cemetery fees	110,095	80,974
Miscellaneous	1,130	3,360
Sale of grave plots	34,430	33,880
Covid Job Retention Scheme	806	-
	179,593	151,367
Total incoming resources	262,580	278,268
EXPENDITURE		
Other trading activities		
Purchases	642	711
Charitable activities		
Wages	103,650	96,743
Social security	4,436	4,524
Pensions	4,806	4,024
Insurance	4,678	4,528
Light and heat	7,832	6,263
Telephone	916	784
Sundries	7,852	9,565
Contract grave digging	4,104	2,756
Maintenance of equipment and buildings	55,636	7,604
Plant and machinery	6,171	6,702
Fixtures and fittings	1,966	1,947
Computer equipment	778	700
	202,825	146,140
Other		
Rented property expenses	2,106	2,318

York Cemetery Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
Support costs		
Human resources		
Volunteers support costs	505	638
Governance costs		
Independent examiners fee	1,440	1,376
Payroll services	1,397	1,295
	<u>2,837</u>	<u>2,671</u>
Total resources expended	<u>208,915</u>	<u>152,478</u>
Net income before gains and losses	53,665	125,790
Realised recognised gains and losses		
Unrealised gains/(losses) on fixed asset investments	(35,435)	65,840
Net income	<u>18,230</u>	<u>191,630</u>