

REGISTERED CHARITY NUMBER: 1075408

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2021**  
**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 2021

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## York Cemetery Trust

### Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 2021 the Covid19 pandemic has continued to affect all such activities, and the assistance was somewhat reduced. The Friends made a donation to the Trust of £432 towards the ongoing programme of refurbishment of headstones in various parts of the cemetery, and they contributed £5000 to the Harriet Centre project. Further details of the Friends' activities are available on the Trust's website 'yorkcemetery.org.uk'.

##### **Education and Learning**

During 2021 most of the local schools that 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 consultative service offered by the Friends of York Cemetery's Genealogy Service to the public for the investigation of their family histories, taking advantage of the expertise and resources available in cemetery's records, has continued largely as an 'on-line' facility in 2021.

##### **Community Involvement**

The Cemetery is normally open to the public every day of the year, but in 2021 was closed apart from interments and related services for some time, opening fully again in October. Further, the number of cultural, artistic and musical events that normally take place in the Cemetery had to be curtailed for the first half of the year, but since re-opening there have been choir visits and several artistic display events organised by local groups. The annual Christmas Carol service was re-introduced and well attended.

The Cemetery also now offers opportunities to the Community Work Programme to undertake tasks such as grounds maintenance and painting, with good results.

##### **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 2021

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Cemetery Operation in 2021**

Cemetery activity reduced to a more normal level in 2021, the number of full burials being 12 less than the previous year. Cremated remains interments were at the same level, and usage of the Pritchett Chapel for services related to interments in York were only slightly less than 2020 partly due to local assembly conditions. The activity figures for the past 5 years are stated below:

Year	Interments		Exhumations	Chapel Services
	Burials	Cremated Remains		
2017	53	45	0	48
2018	45	40	0	34
2019	46	38	0	46
2020	63	35	0	116
2021	51	35	0	112

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
2021	£34393	£79155	£4024	£33805

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 2021 we were able to re-introduce "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 continued 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'.

Work began on the re-building project to create a Volunteers and Visitors Centre and a new equipment storage facility in January 2020 but was suspended during the first 'lockdown'. The work resumed later in the year and was completed in March 2021. The building has been named 'The Harriet Centre' to commemorate Harriet, daughter of Mr and Mrs Upton whose legacy made the project possible together with two other significant donations which are now fully used up. The Trust had to add its own funds to complete the project. The Friends of York Cemetery and the Fishergate Ward of the City of York Council have also made contributions 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 2021, but ground and records investigations are continuing to ascertain space for future use as part of working towards a new strategic plan.

## York Cemetery Trust

### Report of the Trustees for the Year Ended 31 December 2021

#### **FINANCIAL REVIEW**

##### **Review of the financial year**

The financial activities of the charity resulted in a net movement in the unrestricted funds of £32329 (2020 -£296090) of which £33805 (2020 £34430) was allocated to the designated Foundation Fund in respect of the sale of burial plots, £10719 in respect of unrealised gains and losses on investment assets (2020 -£35435), and £27046 (2020 £nil) was allocated to the designated Re-building Reserve, leaving a net surplus of £14852 (2020 £20482) to be added to the unrestricted general fund. Operating income was 14.7% above our budget and the net level of the cemetery's financial activity in 2021 was better than anticipated in the business plan. In 2021 there were a total of 86 (2020 98) interments. The grave clearance service generated income of £34393 (2019 £33592). Our long-term stock market investments regained some value during the year and produced a similar investment income, a common experience for charities during 2021.

##### **Investment policy and objectives**

The objective of the investment policy is gradually to 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, 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 continued in 2021 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. In 2021 some of the meetings used internet conferencing facilities. 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.

**York Cemetery Trust**

**Report of the Trustees**  
**for the Year Ended 31 December 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

The trustees have adopted a Health and Safety Policy, which includes risk management and recording. This policy is continuously under review.

**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  
G Eastham (appointed 17.1.22)

**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 24 October 2022 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 2021.

**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**

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  
YORK  
North Yorkshire  
YO30 4XG

Date: 27 October 2022

York Cemetery Trust

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,753	9,000	14,753	45,860
<b>Charitable activities</b>					
Cemetery activities		171,576	(360)	171,216	179,593
Other trading activities	2	1,623	-	1,623	1,048
Investment income	3	37,182	-	37,182	36,079
<b>Total</b>		<u>216,134</u>	<u>8,640</u>	<u>224,774</u>	<u>262,580</u>
<b>EXPENDITURE ON</b>					
Raising funds		988	-	988	642
<b>Charitable activities</b>					
Cemetery operating costs		165,146	676	165,822	206,167
Other		1,344	-	1,344	2,106
<b>Total</b>		<u>167,478</u>	<u>676</u>	<u>168,154</u>	<u>208,915</u>
Net gains/(losses) on investments		<u>10,719</u>	<u>-</u>	<u>10,719</u>	<u>(35,435)</u>
<b>NET INCOME</b>		59,375	7,964	67,339	18,230
<b>Transfers between funds</b>	12	<u>(27,046)</u>	<u>27,046</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		32,329	35,010	67,339	18,230
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		907,191	914,890	1,822,081	1,803,851
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>939,520</u>	<u>949,900</u>	<u>1,889,420</u>	<u>1,822,081</u>

The notes form part of these financial statements

**York Cemetery Trust**

**Balance Sheet**  
**31 December 2021**

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	34,778	926,447	961,225	862,256
Investments	9	700,719	-	700,719	605,607
		<u>735,497</u>	<u>926,447</u>	<u>1,661,944</u>	<u>1,467,863</u>
<b>CURRENT ASSETS</b>					
Debtors	10	1,748	-	1,748	1,912
Prepayments and accrued income		-	-	-	237
Cash at bank and in hand		221,000	23,453	244,453	362,359
		<u>222,748</u>	<u>23,453</u>	<u>246,201</u>	<u>364,508</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(18,725)	-	(18,725)	(10,290)
		<u>204,023</u>	<u>23,453</u>	<u>227,476</u>	<u>354,218</u>
<b>NET CURRENT ASSETS</b>					
		<u>204,023</u>	<u>23,453</u>	<u>227,476</u>	<u>354,218</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>939,520</u>	<u>949,900</u>	<u>1,889,420</u>	<u>1,822,081</u>
<b>NET ASSETS</b>					
		<u>939,520</u>	<u>949,900</u>	<u>1,889,420</u>	<u>1,822,081</u>
<b>FUNDS</b>					
Unrestricted funds	12			939,520	907,191
Restricted funds				949,900	914,890
<b>TOTAL FUNDS</b>					
				<u>1,889,420</u>	<u>1,822,081</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2022 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 2021

#### 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 2021**

<b>2. OTHER TRADING ACTIVITIES</b>				
			31.12.21	31.12.20
			£	£
Flower Sales			<u>1,623</u>	<u>1,048</u>
<b>3. INVESTMENT INCOME</b>				
			31.12.21	31.12.20
			£	£
Rents received			9,972	10,627
Other fixed asset invest - FII			27,038	23,195
Deposit account interest			<u>172</u>	<u>2,257</u>
			<u>37,182</u>	<u>36,079</u>
<b>4. SUPPORT COSTS</b>				
			Human	
			resources	
			Governance	
			costs	
			Totals	
			£	£
Cemetery operating costs	Finance	Human	Governance	Totals
	£	resources	costs	£
	<u>5</u>	<u>1,031</u>	<u>2,984</u>	<u>4,020</u>

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

**Governance costs**

			31.12.21	31.12.20
			Cemetery	Total
			operating	activities
			costs	£
			£	£
Independent examiners fee			1,560	1,440
Payroll services			<u>1,424</u>	<u>1,397</u>
			<u>2,984</u>	<u>2,837</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**York Cemetery Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**6. STAFF COSTS**

	31.12.21	31.12.20
	£	£
Wages and salaries	101,344	103,650
Social security costs	4,122	4,436
Other pension costs	4,709	4,806
	110,175	112,892
	110,175	112,892

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

	31.12.21	31.12.20
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
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,560	43,300	45,860
<b>Charitable activities</b>			
Cemetery activities	180,053	(460)	179,593
Other trading activities	1,048	-	1,048
Investment income	36,079	-	36,079
	219,740	42,840	262,580
<b>Total</b>	219,740	42,840	262,580
<b>EXPENDITURE ON</b>			
Raising funds	642	-	642
<b>Charitable activities</b>			
Cemetery operating costs	162,078	44,089	206,167
Other	2,106	-	2,106
	164,826	44,089	208,915
<b>Total</b>	164,826	44,089	208,915
Net gains/(losses) on investments	(35,435)	-	(35,435)
	19,479	(1,249)	18,230
<b>NET INCOME/(EXPENDITURE)</b>	19,479	(1,249)	18,230
<b>Transfers between funds</b>	(351,004)	351,004	-
<b>Net movement in funds</b>	(331,525)	349,755	18,230

**York Cemetery Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

<b>7.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted fund £	Total funds £	
	<b>RECONCILIATION OF FUNDS</b>			
	1,238,716	565,135	1,803,851	
	<u>907,191</u>	<u>914,890</u>	<u>1,822,081</u>	
<b>8.</b>	<b>TANGIBLE FIXED ASSETS</b>			
	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
	<b>COST</b>			
	383,619	437,151	102,201	922,971
	-	105,677	2,060	107,737
	-	-	(1,921)	(1,921)
	<u>383,619</u>	<u>542,828</u>	<u>102,340</u>	<u>1,028,787</u>
	<b>DEPRECIATION</b>			
	-	-	60,715	60,715
	-	-	8,560	8,560
	-	-	(1,713)	(1,713)
	<u>-</u>	<u>-</u>	<u>67,562</u>	<u>67,562</u>
	<b>NET BOOK VALUE</b>			
	<u>383,619</u>	<u>542,828</u>	<u>34,778</u>	<u>961,225</u>
	<u>383,619</u>	<u>437,151</u>	<u>41,486</u>	<u>862,256</u>
<b>9.</b>	<b>FIXED ASSET INVESTMENTS</b>			Listed investments £
	<b>MARKET VALUE</b>			
				605,607
				84,393
				10,719
				<u>700,719</u>
	<b>NET BOOK VALUE</b>			
				<u>700,719</u>
				<u>605,607</u>

There were no investment assets outside the UK.

**York Cemetery Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**9. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 December 2021 is represented by:

Valuation in 2021		Listed investments £ <u>700,719</u>
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**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Other debtors	<u>1,748</u>	<u>1,912</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	(1)	-
Taxation and social security	3,478	4,122
Other creditors	<u>15,248</u>	<u>6,168</u>
	<u>18,725</u>	<u>10,290</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	201,101	14,851	-	215,952
Unrestricted designated	<u>706,090</u>	<u>44,524</u>	<u>(27,046)</u>	<u>723,568</u>
	907,191	59,375	(27,046)	939,520
<b>Restricted funds</b>				
Restricted	914,890	7,964	27,046	949,900
<b>TOTAL FUNDS</b>	<u>1,822,081</u>	<u>67,339</u>	<u>-</u>	<u>1,889,420</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	182,329	(167,478)	-	14,851
Unrestricted designated	<u>33,805</u>	<u>-</u>	<u>10,719</u>	<u>44,524</u>
	216,134	(167,478)	10,719	59,375
<b>Restricted funds</b>				
Restricted	8,640	(676)	-	7,964
<b>TOTAL FUNDS</b>	<u>224,774</u>	<u>(168,154)</u>	<u>10,719</u>	<u>67,339</u>

**York Cemetery Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	180,617	20,484	-	201,101
Unrestricted designated	1,058,099	(1,005)	(351,004)	706,090
	<u>1,238,716</u>	<u>19,479</u>	<u>(351,004)</u>	<u>907,191</u>
<b>Restricted funds</b>				
Restricted	565,135	(1,249)	351,004	914,890
	<u>1,803,851</u>	<u>18,230</u>	<u>-</u>	<u>1,822,081</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	185,310	(164,826)	-	20,484
Unrestricted designated	34,430	-	(35,435)	(1,005)
	<u>219,740</u>	<u>(164,826)</u>	<u>(35,435)</u>	<u>19,479</u>
<b>Restricted funds</b>				
Restricted	42,840	(44,089)	-	(1,249)
	<u>262,580</u>	<u>(208,915)</u>	<u>(35,435)</u>	<u>18,230</u>

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	180,617	35,335	-	215,952
Unrestricted designated	1,058,099	43,519	(378,050)	723,568
	<u>1,238,716</u>	<u>78,854</u>	<u>(378,050)</u>	<u>939,520</u>
<b>Restricted funds</b>				
Restricted	565,135	6,715	378,050	949,900
	<u>1,803,851</u>	<u>85,569</u>	<u>-</u>	<u>1,889,420</u>

**York Cemetery Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**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 £
<b>Unrestricted funds</b>				
General fund	367,639	(332,304)	-	35,335
Unrestricted designated	68,235	-	(24,716)	43,519
	<u>435,874</u>	<u>(332,304)</u>	<u>(24,716)</u>	<u>78,854</u>
<b>Restricted funds</b>				
Restricted	51,480	(44,765)	-	6,715
	<u>487,354</u>	<u>(377,069)</u>	<u>(24,716)</u>	<u>85,569</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 £941079 which is represented by land and buildings, a Grass Cutting Scheme Fund £2331, a Grounds Development Fund £6490 (expenditure in the year £676.45) which are represented by monies held in a deposit account and improvements to property.

**Transfers between funds**

£27046 was transferred to the Restrictive Fund from the Unrestricted General Fund being the expenditure on the Visitor Centre.

**13. CAPITAL COMMITMENTS**

	31.12.21 £	31.12.20 £
Contracted but not provided for in the financial statements	-	40,000

**14. RELATED PARTY DISCLOSURES**

There were no other related party transactions for the year ended 31 December 2021

York Cemetery Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,753	45,860
<b>Other trading activities</b>		
Flower Sales	1,623	1,048
<b>Investment income</b>		
Rents received	9,972	10,627
Other fixed asset invest - FII	27,038	23,195
Deposit account interest	172	2,257
	37,182	36,079
<b>Charitable activities</b>		
Grass cutting scheme	34,033	33,132
Cemetery fees	100,197	110,095
Miscellaneous	3,181	1,130
Sale of grave plots	33,805	34,430
Covid Job Retention Scheme	-	806
	171,216	179,593
<b>Total incoming resources</b>	224,774	262,580
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	988	642
<b>Charitable activities</b>		
Wages	101,344	103,650
Social security	4,122	4,436
Pensions	4,709	4,806
Insurance	4,664	4,678
Light and heat	6,835	7,832
Telephone	608	916
Sundries	13,354	7,852
Contract grave digging	3,446	4,104
Maintenance of equipment and buildings	14,160	55,636
Plant and machinery	5,913	6,171
Fixtures and fittings	2,069	1,966
Computer equipment	578	778
	161,802	202,825
<b>Other</b>		
Rented property expenses	1,344	2,106

This page does not form part of the statutory financial statements

York Cemetery Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	5	-
<b>Human resources</b>		
Volunteers support costs	1,031	505
<b>Governance costs</b>		
Independent examiners fee	1,560	1,440
Payroll services	1,424	1,397
	<u>2,984</u>	<u>2,837</u>
Total resources expended	<u>168,154</u>	<u>208,915</u>
<b>Net income before gains and losses</b>	56,620	53,665
<b>Realised recognised gains and losses</b>		
Unrealised gains/(losses) on fixed asset investments	10,719	(35,435)
<b>Net income</b>	<u>67,339</u>	<u>18,230</u>

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