

REGISTERED CHARITY NUMBER: 1075408

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
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

Contents of the Financial Statements
for the Year Ended 31 December 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

York Cemetery Trust
Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statement of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP 'Accounting and Reporting by Charities' issued in March 2005.

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 their time and some financial support 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 benefit from over 4500 hours of voluntary assistance in a year, but in 2022 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 2022 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 2022.

Community Involvement

The Cemetery is, post-Covid, again open to the public every day of the year. Further, the programme of cultural, artistic and musical events that normally take place in the Cemetery was largely restored, and there have been choir visits and several artistic display events organised by local groups. The annual Christmas Carol concert was 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 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cemetery Operation in 2022

Cemetery activity reduced to slightly below the average level, the number of full burials being 7 less than the previous year, but this was offset by an increased number of cremated remains interments. Usage of the Pritchett Chapel for services related to interments in York also reduced to a more normal level due to relaxation of the Covid-19 assembly regulations. The activity figures for the past 5 years are stated below:

Year	Interments			Chapel Services
	Full Burials	Cremated Remains	Exhumations	
2018	45	40	0	34
2019	46	38	0	46
2020	63	35	0	116
2021	51	35	0	112
2022	44	50	0	53

The analysis of Cemetery activities' income excluding interest for the past 5 years is as follows:

Year	Grave Clearance Service	Cemetery Fees	Other Incomes	Sale of Grave Plots
2018	£32,816	£68,125	£3,094	£29,920
2019	£32,810	£70,178	£3,638	£30,910
2020	£33,592	£89,620	£1,537	£34,430
2021	£34,393	£79,155	£4,024	£33,805
2022	£33,118	£87,691	£7,771	£33,615

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 2022 we were able to re-instate "away days" for business's staff groups visiting the cemetery to help with the ecological land management programme. This is time-consuming for the Friends Volunteer Co-ordinator to organise and supervise, however the work of these groups is of such good quality that the Trustees feel the whole exercise is extremely worthwhile and will be continued as long as Covid-19 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' and some new tree planting.

The Harriet Centre is now fully operational and is proving popular as a community venue for meetings, training courses, volunteer events and support for their activities in the cemetery, and particularly for events connected with interments in the cemetery. The new equipment storage facility is also proving useful as a base for expanding our memorial renovations business. The Trust used its own funds to complete the project and the Friends of York Cemetery and the Fishergate Ward of the City of York Council 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 grave maintenance service in our 24 acre site. They also assist in landscape development activities. We have not opened any new sections of the Cemetery for burial activity in 2022, 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 2022

FINANCIAL REVIEW

Review of the financial year

The financial activities of the charity resulted in a net movement in the unrestricted funds of £6396 (2021 -£32329) of which £33615 (2021 £33805) was allocated to the designated Foundation Fund in respect of the sale of burial plots and -£54863 in respect of unrealised gains and losses on investment assets (2020 £10719), leaving a net surplus of £27643 (2021 £14852) to be added to the unrestricted general fund. The sum of £3828 was transferred from the Foundation Fund to the restricted Buildings Reserve to fund a deposit on a project to refurbish the interior of the cemetery Gatehouse in 2023. Operating income was 6.6% above our budget and the net level of the cemetery's financial activity in 2022 was better than anticipated in the business plan. In 2022 there were a total of 94 (2021 86) interments. The grave clearance service generated income of £33118 (2021 £34393). Our long-term stock market investments lost value during the year due to stock market conditions but produced a similar investment income, a common experience for charities during 2022

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 the longer-term future, 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 trustees have agreed that the purpose of this fund should now be amended such that there are two uses for the fund:

- i) 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,
- ii) to assist with the funding of projects concerning major renovation or development of the charity's main assets.

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 and reporting.

Cemetery Business Plan

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 2022 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 2022 all of the meetings were once again face-to-face. 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 2022

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 30 October 2023 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 2022.

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.

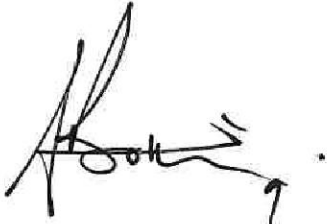
Independent examiner's statement

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
York
North Yorkshire
YO30 4XG

Date: 31 October 2023

York Cemetery Trust

Statement of Financial Activities
for the Year Ended 31 December 2022

		Unrestricted funds	Restricted fund	31.12.22 Total funds	31.12.21 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,296	66,000	82,296	14,751
Charitable activities					
Cemetery activities		162,701	(125)	162,576	171,216
Other trading activities	2	1,592	-	1,592	1,625
Investment income	3	41,548	-	41,548	37,182
Total		<u>222,137</u>	<u>65,875</u>	<u>288,012</u>	<u>224,774</u>
EXPENDITURE ON					
Raising funds		836	-	836	988
Charitable activities					
Cemetery operating costs		158,766	-	158,766	165,822
Other		1,276	-	1,276	1,344
Total		<u>160,878</u>	<u>-</u>	<u>160,878</u>	<u>168,154</u>
Net gains/(losses) on investments		<u>(54,863)</u>	<u>-</u>	<u>(54,863)</u>	<u>10,719</u>
NET INCOME		6,396	65,875	72,271	67,339
Transfers between funds	12	<u>(3,828)</u>	3,828	-	-
Net movement in funds		2,568	69,703	72,271	67,339
RECONCILIATION OF FUNDS					
Total funds brought forward		939,520	949,900	1,889,420	1,822,081
TOTAL FUNDS CARRIED FORWARD		<u><u>942,088</u></u>	<u><u>1,019,603</u></u>	<u><u>1,961,691</u></u>	<u><u>1,889,420</u></u>

The notes form part of these financial statements

York Cemetery Trust

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	8	30,696	943,529	974,225	961,225
Investments	9	645,856	-	645,856	700,719
		<u>676,552</u>	<u>943,529</u>	<u>1,620,081</u>	<u>1,661,944</u>
CURRENT ASSETS					
Debtors	10	2,720	-	2,720	1,748
Cash at bank and in hand		280,605	76,074	356,679	244,453
		<u>283,325</u>	<u>76,074</u>	<u>359,399</u>	<u>246,201</u>
CREDITORS					
Amounts falling due within one year	11	(17,789)	-	(17,789)	(18,725)
		<u>265,536</u>	<u>76,074</u>	<u>341,610</u>	<u>227,476</u>
NET CURRENT ASSETS					
		<u>265,536</u>	<u>76,074</u>	<u>341,610</u>	<u>227,476</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>942,088</u>	<u>1,019,603</u>	<u>1,961,691</u>	<u>1,889,420</u>
NET ASSETS		<u>942,088</u>	<u>1,019,603</u>	<u>1,961,691</u>	<u>1,889,420</u>
FUNDS	12				
Unrestricted funds				942,088	939,520
Restricted funds				1,019,603	949,900
TOTAL FUNDS				<u>1,961,691</u>	<u>1,889,420</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2023 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 2022

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 2022

2.	OTHER TRADING ACTIVITIES	31.12.22	31.12.21
		£	£
	Flower Sales	1,592	1,625
		<u> </u>	<u> </u>

3.	INVESTMENT INCOME	31.12.22	31.12.21
		£	£
	Rents received	9,548	9,972
	Other fixed asset invest	30,937	27,038
	Deposit account interest	1,063	172
		<u> </u>	<u> </u>
		<u>41,548</u>	<u>37,182</u>

4.	SUPPORT COSTS		Human	Governance	
		Finance	resources	costs	Totals
		£	£	£	£
	Cemetery operating costs	197	267	3,143	3,607
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

Governance costs

	31.12.22	31.12.21
	Cemetery operating costs	Total activities
	£	£
Independent examiners fee	1,685	1,560
Payroll services	1,458	1,424
	<u> </u>	<u> </u>
	<u>3,143</u>	<u>2,984</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	106,725	101,344
Social security costs	4,384	4,122
Other pension costs	5,055	4,709
	116,164	110,175
	116,164	110,175

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

	31.12.22	31.12.21
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	5,751	9,000	14,751
Charitable activities			
Cemetery activities	171,576	(360)	171,216
Other trading activities	1,625	-	1,625
Investment income	37,182	-	37,182
Total	216,134	8,640	224,774
EXPENDITURE ON			
Raising funds	988	-	988
Charitable activities			
Cemetery operating costs	165,146	676	165,822
Other	1,344	-	1,344
Total	167,478	676	168,154
Net gains on investments	10,719	-	10,719
NET INCOME			
Transfers between funds	59,375	7,964	67,339
	(27,046)	27,046	-
Net movement in funds	32,329	35,010	67,339
RECONCILIATION OF FUNDS			
Total funds brought forward	907,191	914,890	1,822,081

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	939,520	949,900	1,889,420

8. **TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2022	383,619	542,828	102,340	1,028,787
Additions	-	17,082	3,579	20,661
Disposals	-	-	(399)	(399)
At 31 December 2022	383,619	559,910	105,520	1,049,049
DEPRECIATION				
At 1 January 2022	-	-	67,562	67,562
Charge for year	-	-	7,661	7,661
Eliminated on disposal	-	-	(399)	(399)
At 31 December 2022	-	-	74,824	74,824
NET BOOK VALUE				
At 31 December 2022	383,619	559,910	30,696	974,225
At 31 December 2021	383,619	542,828	34,778	961,225

9. **FIXED ASSET INVESTMENTS**

	Listed investments £
MARKET VALUE	
At 1 January 2022	700,719
Revaluations	(54,863)
At 31 December 2022	645,856
NET BOOK VALUE	
At 31 December 2022	645,856
At 31 December 2021	700,719

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £
Valuation in 2022	645,856

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.12.22	31.12.21
	£	£
Other debtors	2,720	1,748
	<u> </u>	<u> </u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.12.22	31.12.21
	£	£
Taxation and social security	8,889	3,477
Other creditors	8,900	15,248
	<u> </u>	<u> </u>
	<u>17,789</u>	<u>18,725</u>

12. MOVEMENT IN FUNDS				
	At 1.1.22	Net	Transfers	At
	£	movement	between	31.12.22
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	215,952	27,643	-	243,595
Unrestricted designated	723,568	(21,247)	(3,828)	698,493
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	939,520	6,396	(3,828)	942,088
Restricted funds				
Restricted	949,900	65,875	3,828	1,019,603
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,889,420</u>	<u>72,271</u>	<u>-</u>	<u>1,961,691</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	188,521	(160,878)	-	27,643
Unrestricted designated	33,616	-	(54,863)	(21,247)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	222,137	(160,878)	(54,863)	6,396
Restricted funds				
Restricted	65,875	-	-	65,875
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>288,012</u>	<u>(160,878)</u>	<u>(54,863)</u>	<u>72,271</u>

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	201,101	14,851	-	215,952
Unrestricted designated	706,090	44,524	(27,046)	723,568
	<u>907,191</u>	<u>59,375</u>	<u>(27,046)</u>	<u>939,520</u>
Restricted funds				
Restricted	914,890	7,964	27,046	949,900
	<u>1,822,081</u>	<u>67,339</u>	<u>-</u>	<u>1,889,420</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	182,329	(167,478)	-	14,851
Unrestricted designated	33,805	-	10,719	44,524
	<u>216,134</u>	<u>(167,478)</u>	<u>10,719</u>	<u>59,375</u>
Restricted funds				
Restricted	8,640	(676)	-	7,964
	<u>224,774</u>	<u>(168,154)</u>	<u>10,719</u>	<u>67,339</u>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	201,101	42,494	-	243,595
Unrestricted designated	706,090	23,277	(30,874)	698,493
	<u>907,191</u>	<u>65,771</u>	<u>(30,874)</u>	<u>942,088</u>
Restricted funds				
Restricted	914,890	73,839	30,874	1,019,603
	<u>1,822,081</u>	<u>139,610</u>	<u>-</u>	<u>1,961,691</u>

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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	370,850	(328,356)	-	42,494
Unrestricted designated	67,421	-	(44,144)	23,277
	<u>438,271</u>	<u>(328,356)</u>	<u>(44,144)</u>	<u>65,771</u>
Restricted funds				
Restricted	74,515	(676)	-	73,839
	<u>512,786</u>	<u>(329,032)</u>	<u>(44,144)</u>	<u>139,610</u>

Transfers between funds

£3828 was transferred to the Restrictive Fund from the Designated Fund being the expenditure on the Gatehouse.

13. RELATED PARTY DISCLOSURES

There were no other related party transactions for the year ended 31 December 2022

York Cemetery Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(2)
Donations	71,499	14,753
Memorial Plaques & Memorials	10,797	-
	<hr/>	<hr/>
	82,296	14,751
Other trading activities		
Flower Sales	1,592	1,625
Investment income		
Rents received	9,548	9,972
Other fixed asset invest	30,937	27,038
Deposit account interest	1,063	172
	<hr/>	<hr/>
	41,548	37,182
Charitable activities		
Grass cutting scheme	32,993	34,033
Cemetery fees	94,450	100,197
Miscellaneous	1,518	3,181
Sale of grave plots	33,615	33,805
	<hr/>	<hr/>
	162,576	171,216
Total incoming resources	288,012	224,774
EXPENDITURE		
Other trading activities		
Purchases	836	988
Charitable activities		
Wages	106,725	101,344
Social security	4,384	4,122
Pensions	5,055	4,709
Insurance	4,953	4,664
Light and heat	5,937	6,835
Telephone	653	608
Sundries	10,135	13,354
Contract grave digging	2,559	3,446
Maintenance of equipment and buildings	7,097	14,160
Plant and machinery	5,154	5,913
Fixtures and fittings	2,102	2,069
Computer equipment	405	578
	<hr/>	<hr/>
	155,159	161,802

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 2022

	31.12.22	31.12.21
	£	£
Charitable activities		
Other		
Rented property expenses	1,276	1,344
Support costs		
Finance		
Bank charges	197	5
Human resources		
Volunteers support costs	267	1,031
Governance costs		
Independent examiners fee	1,685	1,560
Payroll services	1,458	1,424
	<u>3,143</u>	<u>2,984</u>
Total resources expended	<u>160,878</u>	<u>168,154</u>
Net income before gains and losses	127,134	56,620
Realised recognised gains and losses		
Unrealised gains/(losses) on fixed asset investments	(54,863)	10,719
Net income	<u><u>72,271</u></u>	<u><u>67,339</u></u>

This page does not form part of the statutory financial statements