

**REGISTERED CHARITY NUMBER: 1075408**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2023**  
**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 2023

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 16
<b>Detailed Statement of Financial Activities</b>	17 to 18

**York Cemetery Trust**

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

The trustees present their report with the financial statement of the charity for the year ended 31st December 2023. 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.

## York Cemetery Trust

### Report of the Trustees for the Year Ended 31 December 2023

#### **OBJECTIVES AND ACTIVITIES**

##### **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 3500 hours of voluntary assistance in a year, The Friends made a donation to the Trust of £359 towards the ongoing programme of refurbishment of headstones in various parts of the cemetery, and they contributed £5000 to the Gatehouse interior refurbishment project and £13008 to the Chapel redecoration cost. Further details of the Friends' activities are available on the Trust's website 'yorkcemetery.org.uk'.

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

During 2023 two local schools visited the cemetery for living history studies and there were several nature study visits from local schools which involved 'pond dipping' in our rebuilt ecological pond outside the Harriet Centre. We have again hosted university student visits, creating work for their projects and dissertations, including an analysis of our records of deaths from respiratory diseases, a spatial analysis of burial sites by family relationships and a study of terminology for causes of death in our records.

We also hosted a conference on the work of the architect James Pigott Pritchett (designer of the cemetery) which was organised by Dr Victoria Hopgood. Seven papers were presented and some fifty delegates attended the one-day meeting. Our Chair gave an illustrated talk to the The Friends of York City Art Gallery on the restoration of our grade II\* listed chapel.

The consultative service offered by the Friends of York Cemetery's Genealogy team provided members of the public with investigations into their family histories. This facility takes advantage of the resource available in the extensive 'online' digitised cemetery grave books. There has also been a resurgence in interest from families visiting the genealogy team in the newly refurbished research room in the gatehouse.

##### **Community Involvement**

The Cemetery is 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 maintained with several choir visits and several artistic display events organised by local groups and a number of craft and hobbies workshops. 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 2023

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### Cemetery Operation in 2023

Cemetery activity returned to the average level, the number of full burials being 6 more than the previous year, cremated remains interments a little less. Usage of the Pritchett Chapel for services related to interments in York also reduced to a more normal level. The activity figures for the past 5 years are stated below:

Year	Interments			Chapel Services
	Full Burials	Cremated Remains	Exhumations	
2019	46	38	0	46
2020	63	35	0	116
2021	51	35	0	112
2022	44	50	0	53
2023	50	48	0	48

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

Year	Grave Clearance Service	Cemetery Fees	Other Incomes	Sale of Grave Plots
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
2023	£35,499	£90,864	£35,726	£34,270

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 2023 we were able to continue hosting '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.

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, completed in 2022, continues to be popular as a community venue for meetings, training courses, volunteers' events and support for their activities in the cemetery, and particularly for events connected with interments in the cemetery. The equipment storage facility is now also being used as the base for expanding our memorials provision and renovations business. Part of the interior of the Gatehouse has been re-modelled to provide a more usable and welcoming reception area, and the Chapel has been repainted inside and out. Major repairs were carried out on the southern end of the Gatehouse to stabilise and re-surface the exterior walls at a total cost of £79730 of which £65000 was funded by restricted donations received in 2022.

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 and trees management. We have not opened any new sections of the Cemetery for burial activity in 2023, 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 2023

#### **FINANCIAL REVIEW**

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

The financial activities of the charity resulted in a net movement in the unrestricted funds of £12310 (2022 £6396) of which £34270 (2022 £33615) was allocated to the designated Foundation Fund in respect of the sale of burial plots, £4039 in respect of unrealised gains and losses on investment assets (2022 -£54863), leaving a net surplus of £40001 (2022 £27643) to be added to the unrestricted general fund. £25014 (2022 nil) was transferred from the Foundation Fund to defray the cost of the interior renovation of the Gatehouse offices. £65000 of restricted donations was used for the repair of the Gatehouse exterior. Operating income was 28% above our budget and the net level of the cemetery's financial activity in 2023 was better than anticipated in the business plan. In 2023 there were a total of 98 (2022 94) interments. The grave clearance service generated income of £35499 (2022 £33118) and other income increased due to our provision of stonemasonry services for memorials in the cemetery. Our long-term stock market investments recovered value during the year due to stock market conditions and produced an improved investment income.

##### **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 COIF Short Duration Bond 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. 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 focal point of the charity's business plan is to operate at a level which produces a steady increase in capital funds held for the long-term so that when the cemetery reaches capacity (which eventually it must as the ground area cannot be expanded) and there is no income from burials and associated activities, there are sufficient funds to keep the cemetery open in perpetuity. The creation of a new plan is now in progress, which is intended to assess the cemetery's prospects and identify any changed objectives for future years, including major enhancements to the cemetery landscape and facilities. In support of the long-term plan the charity creates an annual budget of income and expenditure, used by the trustees to monitor activity on a monthly basis. .

#### **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.

**York Cemetery Trust**

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

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

**Independent Examiner**

A E W Botting FCA  
ICAEW  
BOTTING & CO LIMITED  
Chartered Accountants  
8 Clifton Moor Business Village  
James Nicolson Link  
York  
North Yorkshire  
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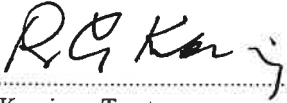
**Bankers**

Lloyds TSB  
Pavement  
YORK

York Cemetery Trust

Report of the Trustees  
for the Year Ended 31 December 2023

Approved by order of the board of trustees on 28th October 2024 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 2023.

**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: ..... 22/10/2024 .....

York Cemetery Trust

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		2,727	5,000	7,727	82,296
<b>Charitable activities</b>					
Cemetery activities		216,208	169	216,377	162,576
Other trading activities	2	1,558	-	1,558	1,592
Investment income	3	56,611	-	56,611	41,548
<b>Total</b>		<u>277,104</u>	<u>5,169</u>	<u>282,273</u>	<u>288,012</u>
<b>EXPENDITURE ON</b>					
Raising funds		900	-	900	836
<b>Charitable activities</b>					
Cemetery operating costs		266,045	-	266,045	158,766
Other		1,888	-	1,888	1,276
<b>Total</b>		<u>268,833</u>	<u>-</u>	<u>268,833</u>	<u>160,878</u>
Net gains/(losses) on investments		4,039	-	4,039	(54,863)
<b>NET INCOME</b>					
Transfers between funds	11	12,310	5,169	17,479	72,271
		40,986	(40,986)	-	-
<b>Net movement in funds</b>		<u>53,296</u>	<u>(35,817)</u>	<u>17,479</u>	<u>72,271</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		942,088	1,019,603	1,961,691	1,889,420
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>995,384</u></u>	<u><u>983,786</u></u>	<u><u>1,979,170</u></u>	<u><u>1,961,691</u></u>

The notes form part of these financial statements

**York Cemetery Trust**

**Balance Sheet**  
**31 December 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	30,036	973,543	1,003,579	974,225
Investments	8	689,895	-	689,895	645,856
		<u>719,931</u>	<u>973,543</u>	<u>1,693,474</u>	<u>1,620,081</u>
<b>CURRENT ASSETS</b>					
Debtors	9	17,024	-	17,024	2,720
Cash at bank and in hand		283,769	10,243	294,012	356,679
		<u>300,793</u>	<u>10,243</u>	<u>311,036</u>	<u>359,399</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(25,340)	-	(25,340)	(17,789)
		<u>275,453</u>	<u>10,243</u>	<u>285,696</u>	<u>341,610</u>
<b>NET CURRENT ASSETS</b>					
		<u>275,453</u>	<u>10,243</u>	<u>285,696</u>	<u>341,610</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>995,384</u>	<u>983,786</u>	<u>1,979,170</u>	<u>1,961,691</u>
<b>NET ASSETS</b>		<u>995,384</u>	<u>983,786</u>	<u>1,979,170</u>	<u>1,961,691</u>
<b>FUNDS</b>	11				
Unrestricted funds				995,384	942,088
Restricted funds				983,786	1,019,603
<b>TOTAL FUNDS</b>				<u>1,979,170</u>	<u>1,961,691</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th October 2024 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 2023

#### 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 exemption 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 2023**

**2. OTHER TRADING ACTIVITIES**

	31.12.23	31.12.22
	£	£
Flower Sales	1,558	1,592
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.12.23	31.12.22
	£	£
Rents received	12,342	9,548
Other fixed asset invest	32,399	30,937
Deposit account interest	11,870	1,063
	<u>56,611</u>	<u>41,548</u>

**4. SUPPORT COSTS**

	Finance	Human resources	Governance costs	Totals
	£	£	£	£
Cemetery operating costs	<u>364</u>	<u>580</u>	<u>3,758</u>	<u>4,702</u>

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

**Governance costs**

	31.12.23	31.12.22
	Cemetery operating costs	Total activities
	£	£
Independent examiners fee	1,861	1,685
Payroll services	1,897	1,458
	<u>3,758</u>	<u>3,143</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**York Cemetery Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**6. STAFF COSTS**

	31.12.23	31.12.22
	£	£
Wages and salaries	117,389	106,725
Social security costs	5,324	4,384
Other pension costs	5,553	5,055
	128,266	116,164

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

	31.12.23	31.12.22
Outdoor staff	3	3
Office staff	2	2
	5	5

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

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>				
At 1 January 2023	383,619	559,910	105,520	1,049,049
Additions	-	30,014	6,343	36,357
Disposals	-	-	(5,632)	(5,632)
	383,619	589,924	106,231	1,079,774
<b>DEPRECIATION</b>				
At 1 January 2023	-	-	74,824	74,824
Charge for year	-	-	7,003	7,003
Eliminated on disposal	-	-	(5,632)	(5,632)
	-	-	76,195	76,195
<b>NET BOOK VALUE</b>				
At 31 December 2023	383,619	589,924	30,036	1,003,579
At 31 December 2022	383,619	559,910	30,696	974,225

York Cemetery Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**8. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2023	645,856
Additions	40,000
Revaluations	4,039
	689,895
At 31 December 2023	689,895
<b>NET BOOK VALUE</b>	
At 31 December 2023	689,895
At 31 December 2022	645,856

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2022	645,856
Valuation in 2023	44,039
	689,895

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Other debtors	17,024	2,720
	17,024	2,720

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

	31.12.23 £	31.12.22 £
Taxation and social security	5,544	8,889
Other creditors	19,796	8,900
	25,340	17,789

**York Cemetery Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**11. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	243,595	(25,999)	66,000	283,596
Unrestricted designated	698,493	38,309	(25,014)	711,788
	<u>942,088</u>	<u>12,310</u>	<u>40,986</u>	<u>995,384</u>
<b>Restricted funds</b>				
Restricted	1,019,603	5,169	(40,986)	983,786
<b>TOTAL FUNDS</b>	<u><u>1,961,691</u></u>	<u><u>17,479</u></u>	<u><u>-</u></u>	<u><u>1,979,170</u></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	242,834	(268,833)	-	(25,999)
Unrestricted designated	34,270	-	4,039	38,309
	<u>277,104</u>	<u>(268,833)</u>	<u>4,039</u>	<u>12,310</u>
<b>Restricted funds</b>				
Restricted	5,169	-	-	5,169
<b>TOTAL FUNDS</b>	<u><u>282,273</u></u>	<u><u>(268,833)</u></u>	<u><u>4,039</u></u>	<u><u>17,479</u></u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	215,952	27,643	-	243,595
Unrestricted designated	723,568	(21,247)	(3,828)	698,493
	<u>939,520</u>	<u>6,396</u>	<u>(3,828)</u>	<u>942,088</u>
<b>Restricted funds</b>				
Restricted	949,900	65,875	3,828	1,019,603
<b>TOTAL FUNDS</b>	<u><u>1,889,420</u></u>	<u><u>72,271</u></u>	<u><u>-</u></u>	<u><u>1,961,691</u></u>

**York Cemetery Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**11. MOVEMENT IN FUNDS - continued**

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	188,521	(160,878)	-	27,643
Unrestricted designated	33,616	-	(54,863)	(21,247)
	<u>222,137</u>	<u>(160,878)</u>	<u>(54,863)</u>	<u>6,396</u>
<b>Restricted funds</b>				
Restricted	65,875	-	-	65,875
<b>TOTAL FUNDS</b>	<u><u>288,012</u></u>	<u><u>(160,878)</u></u>	<u><u>(54,863)</u></u>	<u><u>72,271</u></u>

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	215,952	1,644	66,000	283,596
Unrestricted designated	723,568	17,062	(28,842)	711,788
	<u>939,520</u>	<u>18,706</u>	<u>37,158</u>	<u>995,384</u>
<b>Restricted funds</b>				
Restricted	949,900	71,044	(37,158)	983,786
<b>TOTAL FUNDS</b>	<u><u>1,889,420</u></u>	<u><u>89,750</u></u>	<u><u>-</u></u>	<u><u>1,979,170</u></u>

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	431,355	(429,711)	-	1,644
Unrestricted designated	67,886	-	(50,824)	17,062
	<u>499,241</u>	<u>(429,711)</u>	<u>(50,824)</u>	<u>18,706</u>
<b>Restricted funds</b>				
Restricted	71,044	-	-	71,044
<b>TOTAL FUNDS</b>	<u><u>570,285</u></u>	<u><u>(429,711)</u></u>	<u><u>(50,824)</u></u>	<u><u>89,750</u></u>

York Cemetery Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**11. MOVEMENT IN FUNDS - continued**

**Transfers between funds**

£25014 was transferred to the Designated Fund from the Restricted Fund being the expenditure on the Gatehouse Interior renovation. £66000 was transferred from the Restricted Fund to the General Fund For Gatehouse Exterior repairs and Landscape Improvements.

**12. RELATED PARTY DISCLOSURES**

There were no other related party transactions for the year ended 31 December 2023

**York Cemetery Trust**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

	31.12.23	31.12.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	7,727	71,499
Memorial Plaques	-	10,797
	7,727	82,296
<b>Other trading activities</b>		
Flower Sales	1,558	1,592
<b>Investment income</b>		
Rents received	12,342	9,548
Other fixed asset invest	32,399	30,937
Deposit account interest	11,870	1,063
	56,611	41,548
<b>Charitable activities</b>		
Grass cutting scheme	35,668	32,993
Cemetery fees	114,098	94,450
Miscellaneous	1,851	1,518
Sale of grave plots	34,270	33,615
Memorial Plaques & Memorials	30,490	-
	216,377	162,576
<b>Total incoming resources</b>	282,273	288,012
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	900	836
<b>Charitable activities</b>		
Wages	117,389	106,725
Social security	5,324	4,384
Pensions	5,553	5,055
Insurance	5,522	4,953
Light and heat	7,755	5,937
Telephone	783	653
Sundries	16,297	10,135
Contract grave digging	3,126	2,559
Maintenance of equipment and buildings	92,591	7,097
Plant and machinery	4,570	5,154
Fixtures and fittings	1,935	2,102
Computer equipment	498	405
	261,343	155,159

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York Cemetery Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
<b>Charitable activities</b>		
<b>Other</b>		
Rented property expenses	1,888	1,276
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	364	197
<b>Human resources</b>		
Volunteers support costs	580	267
<b>Governance costs</b>		
Independent examiners fee	1,861	1,685
Payroll services	1,897	1,458
	<u>3,758</u>	<u>3,143</u>
Total resources expended	<u>268,833</u>	<u>160,878</u>
<b>Net income before gains and losses</b>	13,440	127,134
<b>Realised recognised gains and losses</b>		
Unrealised gains/(losses) on fixed asset investments	4,039	(54,863)
<b>Net income</b>	<u><u>17,479</u></u>	<u><u>72,271</u></u>

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