

REGISTERED CHARITY NUMBER: 1075408

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
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 2024**

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York Cemetery Trust
Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statement of the charity for the year ended 31st December 2024. 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 assist the Trustees to organise and manage the weekend and holiday opening requirements. It is estimated that we benefit from 3500 hours of voluntary assistance in a year. The Friends made a donation to the Trust of £339 towards the ongoing programme of refurbishment of old headstones in various parts of the cemetery, and they contributed £1,686 towards the cost of a replacement pergola on Lime Avenue and £18,600 to the re-surfacing of the Park Gates driveway, for which the Trust was particularly grateful. The Friends also funded the provision of a defibrillator in the Harriet Centre. Further details of the Friends' activities are available on the Trust's website 'yorkcemetery.org.uk'.

Education and Learning

During 2024 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 the ecological pond outside the Harriet Centre. We have again hosted university student visits, creating work for their projects and dissertations.

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 continuation of interest from families visiting the genealogy team in the 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 take place in the Cemetery was maintained with several choir visits, four artistic display events organised by local groups and a number of craft and hobbies workshops. Yoga classes have begun in the Harriet Centre. Our annual Christmas Carol concert was well attended again.

The Cemetery also offers opportunities to the Community Work Programme to undertake tasks such as grounds maintenance and painting, although there was less of this activity in 2024.

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 and their expressions of interest in its future.

York Cemetery Trust
Report of the Trustees
for the Year Ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cemetery Operation in 2024

Cemetery activity was slightly less than the average level, the number of full burials being 3 less than the previous year, cremated remains interments also reduced slightly. Usage of the Pritchett Chapel for services related to interments in York remained at about its normal level. The activity figures for the past 5 years are as follows:

Year	Interments			Chapel Services
	Full Burials	Cremated Remains	Exhumations	
2020	63	35	0	116
2021	51	35	0	112
2022	44	50	0	53
2023	50	48	0	48
2024	47	44	0	50

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
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
2024	£36,884	£89,844	£78,588	£41,140

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 2024 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 better equipped as the base for expanding our memorials provision and renovations business. A major achievement this year was the purchase of the freehold land area and building within the cemetery formerly owned by a stonemason's business, for the sum of £199,497. This was paid for from the trust's general reserve. The purchase ensures that all the land within the cemetery's walls and boundaries now belongs to York Cemetery Trust.

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, general maintenance, headstone creation and renovation and the grave clearance 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 2024, but ground and records investigations continue 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 2024

FINANCIAL REVIEW

Review of the financial year

The financial activities of the charity resulted in a net movement in the unrestricted funds of £110917 (2023 £17479) of which £41140 (2023 £34270) was allocated to the designated Foundation Fund in respect of the sale of burial plots, £18823 in respect of unrealised gains and losses on investment assets (2023 £4039) was added to investment values, and £28842 (2023 -£25014) was transferred back to the designated Foundation Fund to replace previously used funds, leaving a net surplus of £22258 (2023 £40001) to be added to the unrestricted general fund. Operating income was 8% above our budget and the net level of the cemetery's financial activity in 2024 was better than anticipated in the business plan. In 2024 there were a total of 91 (2023 98) interments. The grave clearance service generated income of £36884 (2023 £35499) and other income increased due to our provision of stonemasonry services for memorials in the cemetery and a significant unrestricted donation. 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 (a) produce income to assist current operations and (b) provide modest capital growth aimed at creating 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's Short Duration Bond Fund and Ethical Investment 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 little 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 2024

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

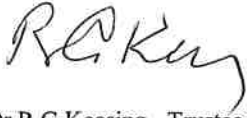
A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Bankers

Lloyds TSB
Pavement
YORK

York Cemetery Trust
Report of the Trustees
for the Year Ended 31 December 2024

Approved by order of the board of trustees on 28 July 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R G Keesing', written in a cursive style.

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 2024.

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: 30 July 2025

York Cemetery Trust

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,310	-	22,310	7,727
Charitable activities					
Cemetery activities		223,524	(147)	223,377	216,377
Other trading activities	2	1,595	-	1,595	1,558
Investment income	3	64,029	-	64,029	56,611
Total		<u>311,458</u>	<u>(147)</u>	<u>311,311</u>	<u>282,273</u>
EXPENDITURE ON					
Raising funds		974	-	974	900
Charitable activities					
Cemetery operating costs		216,082	-	216,082	266,045
Other		2,161	-	2,161	1,888
Total		<u>219,217</u>	<u>-</u>	<u>219,217</u>	<u>268,833</u>
Net gains on investments		18,823	-	18,823	4,039
NET INCOME/(EXPENDITURE)		111,064	(147)	110,917	17,479
RECONCILIATION OF FUNDS					
Total funds brought forward		995,384	983,786	1,979,170	1,961,691
TOTAL FUNDS CARRIED FORWARD		<u><u>1,106,448</u></u>	<u><u>983,639</u></u>	<u><u>2,090,087</u></u>	<u><u>1,979,170</u></u>

The notes form part of these financial statements

York Cemetery Trust

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	7	26,111	1,173,040	1,199,151	1,003,579
Investments	8	708,719	-	708,719	689,895
		<u>734,830</u>	<u>1,173,040</u>	<u>1,907,870</u>	<u>1,693,474</u>
CURRENT ASSETS					
Debtors	9	7,406	-	7,406	17,024
Cash at bank and in hand		381,383	(189,400)	191,983	294,012
		<u>388,789</u>	<u>(189,400)</u>	<u>199,389</u>	<u>311,036</u>
CREDITORS					
Amounts falling due within one year	10	(17,171)	(1)	(17,172)	(25,340)
		<u>371,618</u>	<u>(189,401)</u>	<u>182,217</u>	<u>285,696</u>
NET CURRENT ASSETS					
		<u>371,618</u>	<u>(189,401)</u>	<u>182,217</u>	<u>285,696</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,106,448</u>	<u>983,639</u>	<u>2,090,087</u>	<u>1,979,170</u>
NET ASSETS		<u>1,106,448</u>	<u>983,639</u>	<u>2,090,087</u>	<u>1,979,170</u>
FUNDS	11				
Unrestricted funds				1,106,448	995,384
Restricted funds				983,639	983,786
TOTAL FUNDS				<u>2,090,087</u>	<u>1,979,170</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2025 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 2024

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 2024

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Flower Sales	1,595	1,558
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rents received	18,836	12,342
Other fixed asset invest	34,662	32,399
Deposit account interest	10,531	11,870
	<u> </u>	<u> </u>
	<u>64,029</u>	<u>56,611</u>

4. SUPPORT COSTS

	Finance	Human resources	Governance costs	Totals
	£	£	£	£
Cemetery operating costs	409	1,610	3,828	5,847
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

Governance costs

	31.12.24	31.12.23
	Cemetery operating costs	Total activities
	£	£
Independent examiners fee	2,040	1,861
Payroll services	1,788	1,897
	<u> </u>	<u> </u>
	<u>3,828</u>	<u>3,758</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	137,094	117,389
Social security costs	7,553	5,324
Other pension costs	7,367	5,553
	<u>152,014</u>	<u>128,266</u>

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

	31.12.24	31.12.23
Outdoor staff	3	3
Office staff	2	2
	<u>5</u>	<u>5</u>

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

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2024	383,619	589,924	106,231	1,079,774
Additions	199,497	-	3,373	202,870
Disposals	-	-	(2,487)	(2,487)
	<u>583,116</u>	<u>589,924</u>	<u>107,117</u>	<u>1,280,157</u>
DEPRECIATION				
At 1 January 2024	-	-	76,195	76,195
Charge for year	-	-	7,298	7,298
Eliminated on disposal	-	-	(2,487)	(2,487)
	<u>-</u>	<u>-</u>	<u>81,006</u>	<u>81,006</u>
NET BOOK VALUE				
At 31 December 2024	<u>583,116</u>	<u>589,924</u>	<u>26,111</u>	<u>1,199,151</u>
At 31 December 2023	<u>383,619</u>	<u>589,924</u>	<u>30,036</u>	<u>1,003,579</u>

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2024	689,895
Revaluations	18,824
	708,719
NET BOOK VALUE	
At 31 December 2024	708,719
At 31 December 2023	689,895

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2022	645,856
Valuation in 2023	44,039
Valuation in 2024	18,824
	708,719

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other debtors	7,406	17,024
	7,406	17,024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Taxation and social security	4,992	5,544
Other creditors	12,180	19,796
	17,172	25,340

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	283,596	51,101	(28,842)	305,855
Unrestricted designated	711,788	59,963	28,842	800,593
	<u>995,384</u>	<u>111,064</u>	<u>-</u>	<u>1,106,448</u>
Restricted funds				
Restricted	983,786	(147)	-	983,639
	<u>983,786</u>	<u>(147)</u>	<u>-</u>	<u>983,639</u>
TOTAL FUNDS	<u>1,979,170</u>	<u>110,917</u>	<u>-</u>	<u>2,090,087</u>

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	270,318	(219,217)	-	51,101
Unrestricted designated	41,140	-	18,823	59,963
	<u>311,458</u>	<u>(219,217)</u>	<u>18,823</u>	<u>111,064</u>
Restricted funds				
Restricted	(147)	-	-	(147)
	<u>(147)</u>	<u>-</u>	<u>-</u>	<u>(147)</u>
TOTAL FUNDS	<u>311,311</u>	<u>(219,217)</u>	<u>18,823</u>	<u>110,917</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
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>
Restricted funds				
Restricted	1,019,603	5,169	(40,986)	983,786
	<u>1,019,603</u>	<u>5,169</u>	<u>(40,986)</u>	<u>983,786</u>
TOTAL FUNDS	<u>1,961,691</u>	<u>17,479</u>	<u>-</u>	<u>1,979,170</u>

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

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 £
Unrestricted funds				
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>
Restricted funds				
Restricted	5,169	-	-	5,169
	<u>5,169</u>	<u>-</u>	<u>-</u>	<u>5,169</u>
TOTAL FUNDS	<u>282,273</u>	<u>(268,833)</u>	<u>4,039</u>	<u>17,479</u>

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	243,595	25,102	37,158	305,855
Unrestricted designated	698,493	98,272	3,828	800,593
	<u>942,088</u>	<u>123,374</u>	<u>40,986</u>	<u>1,106,448</u>
Restricted funds				
Restricted	1,019,603	5,022	(40,986)	983,639
	<u>1,019,603</u>	<u>5,022</u>	<u>(40,986)</u>	<u>983,639</u>
TOTAL FUNDS	<u>1,961,691</u>	<u>128,396</u>	<u>-</u>	<u>2,090,087</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 £
Unrestricted funds				
General fund	513,152	(488,050)	-	25,102
Unrestricted designated	75,410	-	22,862	98,272
	<u>588,562</u>	<u>(488,050)</u>	<u>22,862</u>	<u>123,374</u>
Restricted funds				
Restricted	5,022	-	-	5,022
	<u>5,022</u>	<u>-</u>	<u>-</u>	<u>5,022</u>
TOTAL FUNDS	<u>593,584</u>	<u>(488,050)</u>	<u>22,862</u>	<u>128,396</u>

Transfers between funds

£28,841.81 was transferred to the Designated Fund from the General Fund.

York Cemetery Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. RELATED PARTY DISCLOSURES

There were no other related party transactions for the year ended 31 December 2024

York Cemetery Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,310	7,727
Other trading activities		
Flower Sales	1,595	1,558
Investment income		
Rents received	18,836	12,342
Other fixed asset invest	34,662	32,399
Deposit account interest	10,531	11,870
	64,029	56,611
Charitable activities		
Grass cutting scheme	36,737	35,668
Cemetery fees	112,290	114,098
Miscellaneous	658	1,851
Sale of grave plots	41,140	34,270
Memorial Plaques & Memorials	32,552	30,490
	223,377	216,377
Total incoming resources	311,311	282,273
EXPENDITURE		
Other trading activities		
Purchases	974	900
Charitable activities		
Wages	137,094	117,389
Social security	7,553	5,324
Pensions	7,367	5,553
Insurance	5,409	5,522
Light and heat	10,683	7,755
Telephone	1,009	783
Sundries	13,235	16,297
Grave digging	3,131	3,126
Maintenance of equipment and buildings	17,456	92,591
Plant and machinery	4,900	4,570
Fixtures and fittings	1,854	1,935
Computer equipment	544	498
	210,235	261,343
Other		
Rented property expenses	2,161	1,888

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 2024

	31.12.24	31.12.23
	£	£
Support costs		
Finance		
Bank charges	409	364
Human resources		
Volunteers support costs	1,610	580
Governance costs		
Independent examiners fee	2,040	1,861
Payroll services	1,788	1,897
	<u>3,828</u>	<u>3,758</u>
Total resources expended	<u>219,217</u>	<u>268,833</u>
Net income before gains and losses	92,094	13,440
Realised recognised gains and losses		
Unrealised gains/(losses) on fixed asset investments	18,823	4,039
Net income	<u><u>110,917</u></u>	<u><u>17,479</u></u>

This page does not form part of the statutory financial statements