

THE UNDERCLIFFE CEMETERY CHARITY

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2020

Charity Commission Reference Number 519751

Company Registered Number 1973400



WALTER DAWSON & SON

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

**1 Valley Court
Off Canal Road
Bradford
BD1 4SP**

THE UNDERCLIFFE CEMETERY CHARITY
REPORT AND FINANCIAL STATEMENTS

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THE UNDERCLIFFE CEMETERY CHARITY
LEGAL AND ADMINISTRATIVE INFORMATION

1. CONSTITUTION

The Undercliffe Cemetery Charity is a company limited by a guarantee (Company No. 1973400) and a registered charity (Charity No. 519751) governed by its Memorandum and Articles of Association.

2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

<u>Chair:</u>	Mr. A.I. Hillary
<u>Vice Chair:</u>	Mr J.C. Jackson
<u>Secretary:</u>	Mr C.J. Bird LL.B (Hons)
<u>Trustees:</u>	Mr J. Ackroyd (City of Bradford M.D.C.) Ms. J. L. Ambler Mr. P.B. Barker Mr. C.J. Bird Mr. S. F. Field Mr. C.J. Haxby Mr A. Kendall Mr. J. Scholefield (City of Bradford M.D.C.) Mr. R. Sugden Mr. A. Tyne
<u>Independent Examiner:</u>	Walter Dawson & Son Chartered Accountants 1 Valley Court Bradford BD1 4SP
<u>Bankers:</u>	National Westminster Bank PLC Market Place Huddersfield HD1 2AL
<u>Solicitors:</u>	Bird & Daniels Solicitors 34 Westgate Shipley BD18 3QX
<u>Registered Office:</u>	The Lodge Undercliffe Cemetery Undercliffe Lane, Bradford BD3 0DW

THE UNDERCLIFFE CEMETERY CHARITY
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards including financial reporting standard 102: The financial reporting standard applicable in the UK. (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charitable company's auditors are unaware and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31st December 2020 which are also prepared to meet the requirements for a directors report and accounts for Companies Act.

The legal and administrative information set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011, Companies Act 2006, the Memorandum and Articles of Association and 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).

1. Structure, Governance and Management

The company was incorporated in England and Wales on the 20th December 1985 as the Bradford (Undercliffe) Cemetery Company and was renamed The Undercliffe Cemetery Charity on the 10th July 1991 to portray more accurately its charitable status. The company is limited by guarantee and has no share in issue and dividends are not payable.

The Trustees serve in a voluntary capacity receiving no remuneration for their duties. Except as detailed in the report, no present or former Trustee members had any beneficial interests requiring disclosure. The Charity has purchased insurance for the Trustees against liabilities in relation to the Charity. There have not been any claims against this insurance nor are any anticipated.

There are twelve Trustees two of whom are nominees of the City of Bradford MDC, who serve until replaced. The remainder are elected by fellow members of the company to serve for two years, half of their number retiring annually in rotation. At 31st December 2020 there were twelve such members of the Committee. The committee members who were due to retire at the 2020 AGM, Ms. J.L. Ambler, Mr. P. Barker, Mr. C.J. Bird and Mr. A.I. Hillary have been re-appointed for a further two years. The operational work of the Charity is conducted through a number of Sub-committees: the Cemetery Management Sub-committee, the Education Sub-committee, the Cemetery Operations Sub-committee and the Research and Media Sub-committee.

2. Objectives and Activities

The company's objects as stipulated in the Memorandum of Association were created in 1987 and remain unchanged as:-

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2020

2. Objectives and Activities (continued)

“For the public benefit to operate, maintain and preserve Undercliffe Cemetery for all or any of the following purposes

1. An Open space
2. The advancement of the education of the public concerning the local and national, social and industrial history and architecture of the 19th century and the natural history including ornithology and botany, of the cemetery and its environs.
3. The burial of the dead
4. The preservation, protection and development of features of historic or educational interest, including the fauna and flora of the cemetery and, in particular, the maintenance and repair of existing monuments, tombs and graves therein which are of educational interest”

When planning the activities for the year, the trustees have considered the commission's guidance on public benefit.

3. Statistics for the Year

During 2020 there have been no changes to the above objectives. The preservation and maintenance of the cemetery has continued due, in no small measure, to permanent staff member Andrew Barker (Business Manager and Registrar) together with an increased team of dedicated volunteers to whom we are greatly indebted for their loyal support and commitment.

The burial of the dead continued with 15 interments and six plots sold. These are back to the average of recent years. We issued 11 permits to Monumental Masons for new gravestones or added inscriptions. We have treated five sections of the cemetery (three treatments each) with herbicide to tackle the highly invasive Japanese Knotweed. In addition, the Charity repaired, restored and/or cleaned ten monuments.

The Charity maintains 134 graves for the Commonwealth War Graves Commission for which an annual fee is received (currently £1,800), it has 19 maintenance contracts for private grave owners.

We also undertook a number of one-off jobs throughout the year to facilitate burials in non-maintained sections. During the year we have continued to uncover additional graves of WW1 service personnel, previously unknown, buried or remembered in family graves. Of these, several have been refurbished.

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REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2020

3. Statistics for the Year (continued)

Enquiries utilising the archives to trace graves and relatives in addition to family tree enquiries averaged six per week.

Membership of the Charity was 101 as at 31 December 2020. The Thirty Fifth Annual General Meeting was cancelled due to the Covid 19 pandemic.

Individual visitors attending events, participants in activities and volunteer sessions for the period 1 January 2020 to 31 December 2020 totalled:

	<u>2020</u>	<u>2019</u>
1. Attending Guided Tours and Talks:	-	1,520
2. Members of Educational/School Groups:	-	555
3. Volunteer Working Sessions:	(2,901 hrs 1,051 Worked)	(2,610 hrs 820 Worked)
4. Website: See Below		

These figures do not include (a) persons attending a funeral (b) local residents using the site (c) persons visiting family graves (d) casual visitors not part of an organised activity. Volunteer working sessions include grounds maintenance and site work along with research work but do not include the work of Trustees on sub-committees or working groups.

2019 Statistics from Google Analytics

Website: undercliffecemetery.co.uk

26,347 pages views. 5,825 new users

Location of users : UK 78%. US 8%. Australia 2%. Canada 2%. Spain/France/Germany/India 3%

Others 7%. Device used when view Website : Desktop 44%. Mobile 42%. Table 14%

Page views of the monuments with QR Codes: Alfred Illingworth 435. Swithin Anderton 326.

William Mawson 223. Sir Jacob Behrens 218. Miles Moulson 204. Joseph Smith 169.

View of some historical research pages with no QR code: Eric Anderson V.C. 134.

William Cudworth 108. Matthew Hughes V.C. 95. Alfred Scott 87. Julia Varley O.B.E. 83.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2020

Social Media

Facebook followers increased from 467 to 1150 @undercliffcemetarycharity

Twitter followers increased from 450 to 690 @undercliffcem

Instagram followers increased from 367 to 537 @undercliffcemetary

Making a grand total 2,377 followers.

The average number of people that each Facebook post reached increased from 400 to 603.

Website

The total pageviews on the website was 29,651 and the total number of new users for 2020 was 7,898

During 2020 the number of followers increased from 105 to 467.

We received interest from all over the World. The percentage number of those visiting the website from each Country was as follows:-

UK - 78%, USA - 9%, Australia - 2%, Canada - 1%, Spain, France and Germany - 2%, Other - 8%.

The devices that were used to access the website were as follows:-

Desktop Computer - 41%, Mobile Phone - 51%, Tablets - 8%.

QR Posts

Ten more QR posts were installed in 2020 making a total of 16.

The subjects of each QR posts are as follows, along with the number of page views in 2020.

First Batch Covering the Six Listed Monuments

Alfred Illingworth	707
Swithin Anderton	441
William Mawson	386
Jacob Behrens	331
Miles Moulson	224
Joseph Smith	381

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FOR THE YEAR ENDED 31ST DECEMBER 2020

Second Batch of QR Codes (Subjects Chosen by the Research Volunteers)

Robert Milligan	90
William Gay	141
James Hanson	252
Thomas William Appleton	107
Julia Varley	219
Albert Munz	142
William Jackson	153
Christine Chapple	133
Godwin Family	169
William Cudworth	205

Twenty Three additional historical pages were uploaded to the website in 2020.

The numbers are influenced not only by the subject and the interest generated by the monument, but also by their location in the Cemetery. For example, a QR post on a pathway that has fewer visitors will accumulate fewer scans.

The numbers do include some views that were generated by visitors simply looking through the website and not via the QR post. It is not possible to separate the two.

YouTube

Because of the lockdown in 2020 the annual Remembrance Service had to be cancelled. Instead we set up a virtual Remembrance Service on YouTube. In addition to this, three individual soldiers' stories were uploaded to YouTube. These four videos were added to three existing videos (Ann Scarf, Sir Isaac Holden and Nancy de Garrs) already on our YouTube channel. The number of people viewing these videos was as follows:-

Remembrance Service: 280 views.

The three soldiers' stories: The Barraclough Brothers, 111 views; Albert Munz, 206 views; and Henry Jagger, 103 views.

Total: 700 views. It should be noted that a single view may include many people looking at the video at the same time as in the case of Hanson School where several hundred students together watched the Remembrance Service video.

THE UNDERCLIFFE CEMETERY CHARITY

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FOR THE YEAR ENDED 31ST DECEMBER 2020

4. Chair's Report

The year 2020 will be remembered by all as one of complete disruption from the severe damaging effects that the Covid 19 virus had on all our lives in so many ways, and on the Charity's continuing and increasing activities.

Fortunately, the Charity's income was stabilised by Andrew Barker, our part-time Registrar and Business Manager, who was successful in gaining financial support amounting to several thousand pounds from both Central Government and Bradford Metropolitan Council relief funds. The Charity was also grateful to receive a grant from the Rotary Club of Idle and Greengates to enable the purchase of a new powered hand mower.

I am grateful to Manningham Housing Association's qualified staff who felled five mature trees to permit safe access to the grave of Nancy de Garrs (nanny to the Bronte children). Robert Moffatt (of Hey's Monumental Masons) kindly volunteered to provide and fix a suitable headstone on Nancy's grave, but this project, which began in 2019, has had to be deferred until next year because of restrictions brought about by the pandemic.

Paul Adcock, of A.L.M Knaresborough, has for many years given 'strimmer line' free of charge, and this generosity has saved the Charity an unbelievable amount of expense for which I am extremely grateful.

The Maintenance Volunteer Group was joined by Alan Milne, David Wainman and Pam Dooling, and their valuable help throughout the year has further contributed to the excellent work of the team in making such a noticeable difference to the appearance of the Cemetery.

The Charity, with the help and approval of the 17 grounds volunteers, implemented a detailed 'risk assessment' plan incorporating a strict 'Safe Way of Working' procedure. Everyone was provided with a hand-held portable two-way radio transceiver to permit lone working and 'distance' working in pairs in larger areas of the Cemetery. Volunteer lunches were taken outside - weather permitting - or in own vehicles. The portacabin was used on a 'one in, one out' basis for toilet and washing facilities. Grateful thanks are due to Pam for ensuring regular cleaning and sanitising. The lodge became a 'protected area' for use by Andrew Barker, and admittance to the building was restricted.

Following a short break, the grounds volunteers were able to resume the usual spring, summer and autumn maintenance programme. Although Tuesday has long been the designated day for the maintenance team's gathering, some members have also been industrious on other days in their adopted patches, and their additional efforts have been very clear to see and much appreciated.

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The increase in maintenance team members has permitted the Charity to implement its long-overdue restoration plan during the non-growing season in October, November and December. Four separate sections in the Consecrated area were chosen for their anticipated historical relevance. These had been neglected since 1976 when the Bradford Cemetery Company went into liquidation. During these months tremendous progress was made in tackling long-impenetrable undergrowth, and numerous significant memorials were revealed for the first time in more than 40 years. Some of these were repaired, and others which had toppled were put back in their original positions. As progress was made the task of filling sunken graves and levelling the ground to make it safe was made possible with material generously donated by Thomas Crompton, Demolition Contractors, Bradford.

The Charity's Research Team, which has grown in numbers during the year, now has safe access to the reclaimed areas enabling further research to be undertaken on new subjects from Bradford's illustrious past. Their stories have been placed on our media platforms and have encouraged growing numbers of people to take an interest in the Charity's work at Undercliffe Cemetery. I very much appreciate the enormous commitment of both Jacqui Ambler, Chair of the Education and Promotions Sub-Committee, and Steve Lightfoot, the Co-ordinator of the Research Team and our media expert who monitors the media sites and keeps us up-to-speed with technology. Please refer to their joint report in the following pages.

These active and dedicated groups organised, researched, and prepared an interesting and varied programme of guided tours. With the exception of one tour in early March, all had to be cancelled due to the pandemic. The absence of these events, along with tandem cafe service provided by Ann Hillary and Barbara Ramsden, resulted in great loss of financial income to the Charity.

The much appreciated bi-monthly hot meal events provided for the maintenance volunteers by Ann and Barbara had to be suspended in order to comply with C-19 restrictions. However, Covid failed to thwart the usual Christmas celebrations for our maintenance volunteers and, subject to much details planning and the application of social distancing measures, Ann was able to put on a 'Christmas Treat' for the team on Tuesday 5 December. Individual treats were wrapped in foil, placed in a bag and handed to volunteers who sat outside in a large circle and made merry! All thoroughly appreciated the Charity's improvisation efforts and thoughtfulness in ensuring the continuance in difficult circumstances of a happy tradition.

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FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees allocated the sum of £250 from its funds to enable gifts to be bought for all volunteers as small tokens of recognition for their magnificent individual contributions throughout the year in helping to ensure the continuing preservation, well-being and promotion of our magnificent heritage site. I am grateful to Trustees Jacqui Ambler and John Jackson who sourced and wrapped the 29 (17 maintenance, 12 research) gifts, and undertook to deliver them locally, or to post gift vouchers to those living further afield.

Covid-19 further impacted on our well-established and always well-attended annual Remembrance Service held at the Cross of Sacrifice which was unable to take place. However, it was crucial that this important event should be recognised in some meaningful form and our ingenious planners, valuably assisted by Steve Lightfoot, were able to produce a 'Virtual Reality Service' led by Reverend Councillor Geoff Reid, and introduced by Councillor Doreen Lee, Lord Mayor of Bradford Metropolitan District.

Almost 400 known service personnel from several international conflicts are commemorated in Undercliffe Cemetery. Three victims from the First World War were chosen by Trustee Andy Tyne who researched and presented on film moving accounts of their individual and remarkable military service stories and family backgrounds. The YouTube presentation took place on Wednesday 11th November at 11am, and was viewed by local primary and secondary schools, together with a much wider audience. The War Graves Commission sent a message expressing congratulatory and warm appreciation of our Virtual Act of Remembrance.

Education and Promotions Sub-Committee

2020 should have been our busiest year to date for events and 'Women of Note', our first Saturday morning tour in early March, rapidly sold out so that an additional tour in the afternoon was offered. The feedback was very positive on both the tour content and the refreshments offered in the cafe, but sadly it was to be the first and the last tour of the year due to the pandemic. There were a good number of requests for bespoke tours and tours also planned, but again most of these had to be postponed. We are hoping that these groups will be back in touch with us soon so that we can re-schedule the tours.

The new circumstances challenged the more technically-minded amongst us to find an alternative format for our annual Remembrance Day. Our information boards were set out for individual visitors to browse, but the ceremony moved online with a film that people could access from home via YouTube, including an introduction by the Lord Mayor, and some very moving stories of soldiers commemorated at Undercliffe, and a service recorded at the Cross of Sacrifice. It was wonderful that the date could be commemorated in this way. Thanks to all involved.

THE UNDERCLIFFE CEMETERY CHARITY

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FOR THE YEAR ENDED 31ST DECEMBER 2020

Members of the Education and Promotions Group were able to keep in touch "virtually", and to make links with other Cemetery volunteer groups in the region through the auspices of the National Federation of Cemetery Friends. Other promotions work continued with the production of a six-panel leaflet and funerary art map, and preparations have been on-going in relation to refurbishing the area around the grave of Nancy de Garrs ready for a celebratory event to unveil a special headstone to mark the grave of the Bronte nurse maid. The research group continued to be busy during this period and have come up with exciting material for our re-start in Summer 2021, including two hours as part of the Bradford Literature Festival, and research for notable inhabitants at Undercliffe whose memorials are marked with QR codes so that visitors can find out about their achievements using their smart phones. Our virtual audience continued to grow and Cemetery visitors continued to share wonderful photos of the flora and fauna spotted during walks in the Cemetery. Our newsletter has continued to reflect the hard work of the volunteers throughout the year, including interviews with individual volunteers, all beautifully presented and illustrated through the good offices of our design specialist, Tim Hardy.

We very much look forward to welcoming visitors on our tours this year, and to hearing the happy buzz of the café once again. Thank you to everyone who has kept things going, not least to Steve Lightfoot who kindly agreed to take over the leadership of the Education and Promotions sub-committee, and to Sue Crossley who took on the minutes and the organisation of Zoom meetings.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2020

5 Financial Review

The charity neither supplemented or discontinued any of its operations during 2020. The net profit for the year was £15,026 (2019: £14,628) leaving a closing balance of £52,291 (2019: £37,895). As at December 2020 the reserves stood at £77,027 (2019: £62,181) which includes a endowment fund in the sum of £23,286 received for the purpose of providing an income for the upkeep of the cemetery. Only the interest on this sum can be used for this purpose.

The restructuring of the charity's sub-committees and the increase in volunteer numbers has allowed the Trustees to take direct control of Media and Communications, business and Maintenance, Education and Promotions, Research and Security sub-committees, which whilst increasing the Trustees workload, together with Andrew's appointment has resulted in a financially successful year.

The Trustees consider the level of reserves to be adequate to sustain the Charity only in the short term. The income of the Cemetery has been stabilised decreasing the pressure on its reserves. The support of Bradford Metropolitan Council, which own the asset, is absolutely essential. The increased activities of the Charity, along with successful efforts obtaining grants, coupled with the support of the Membership and Sponsors, have greatly benefitted the income streams during 2020.

This report has been prepared in accordance with the Accounting and Reporting by Charities : Statement of Recommended Practice. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 7th September 2021 and signed on their behalf by:

Mr. A.I. Hillary

Chair

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF THE UNDERCLIFFE CEMETERY CHARITY

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st December 2020 which are set out on pages 14 to 20

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Charity's Trustees consider that an audit is not required for this year under Section 144 (2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is needed.

Having satisfied myself that the Charity is not subject to an audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, It is my responsibility to:-

- (a) examine the financial statements under Section 145 of the 2011 Act;
- (b) to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act; and
- (c) to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF THE UNDERCLIFFE CEMETERY CHARITY

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (i) to keep accounting records in accordance with Section 386 of the Companies Act 2006;
and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006: have not been met, or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Graham Atkinson FCA
WALTER DAWSON & SON

Chartered Accountants

1 Valley Court
Off Canal Road
Bradford
BD1 4SP

7th September 2021

THE UNDERCLIFFE CEMETERY CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
		£	£	£	£
<u>INCOME AND ENDOWMENTS</u>					
<u>FROM:</u>					
Donations and Legacies	5	37,928	-	37,928	29,615
Investments	6	260	-	260	273
Charitable Activities	7	21,010	-	21,010	33,068
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>59,198</u>	<u>-</u>	<u>59,198</u>	<u>62,956</u>
<u>EXPENDITURE ON:</u>					
Charitable Activities	8	30,864	-	30,864	34,261
Other	9	13,308	-	13,308	14,067
<u>TOTAL EXPENDITURE</u>		<u>44,172</u>	<u>-</u>	<u>44,172</u>	<u>48,328</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>15,026</u>	<u>-</u>	<u>15,026</u>	<u>14,628</u>
<u>RECONCILIATION OF FUNDS</u>					
Total Funds at 1st January 2020		37,895	24,286	62,181	47,553
Total Funds at 31st December 2020		<u>52,921</u>	<u>24,286</u>	<u>77,207</u>	<u>62,181</u>

All incoming resources and resources expended derive from continuing activities.

THE UNDERCLIFFE CEMETERY CHARITY
BALANCE SHEET AS AT 31ST DECEMBER 2020

	<u>Notes</u>	<u>2020</u>		<u>2019</u>	
		£	£	£	£
<u>CURRENT ASSETS</u>					
Cash at Bank and in Hand		<u>78,258</u>		<u>63,214</u>	
		78,258		63,214	
<u>CREDITORS: Amounts Falling Due Within One Year</u>	12	<u>(1,051)</u>		<u>(1,033)</u>	
<u>NET CURRENT ASSETS</u>			<u>77,207</u>		<u>62,181</u>
			<u>77,207</u>		<u>62,181</u>
The Funds of the Charity:					
<u>RESTRICTED INCOME FUNDS</u>	15	24,286		24,286	
<u>UNRESTRICTED FUNDS</u>					
General Funds	15	<u>52,921</u>		<u>37,895</u>	
			<u>77,207</u>		<u>62,181</u>
			<u>77,207</u>		<u>62,181</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st December 2020. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st December 2020, and of its deficit for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 7th September 2021 and signed on their behalf by:

A.I. Hillary	TRUSTEES
C.J. Bird	

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020

1. STATUTORY INFORMATION

The Undercliffe Cemetery Charity is a private company limited by guarantee, domiciled in England and Wales, registered number 1973400. The principal place of business is The Lodge, Undercliffe Cemetery, Undercliffe Lane, Bradford, BD3 0DW.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with 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), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

- (a) Donations, Legacies and Similar Incoming Resources
Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.
- (b) Grants Receivable and Local Authority Fees
Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.
- (c) Investment Income and Rental Income
Income from investments and from rental income is included in the SOFA in the year in which it is receivable.
- (d) Expenditure
All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020

3. ACCOUNTING POLICIES (continued)

(e) Pension Costs

The charity operates a defined contribution pension scheme for the benefit of its employees. Contributions payable are recognised in the SOFA when due.

(f) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that 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.

(g) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under FRS 102 not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Subscriptions and Donations	1,786	-	1,786	2,615
Grants - Bradford MDC	31,317	-	31,317	20,000
War Graves Commission	1,826	-	1,826	1,826
Miscellaneous Income	1,999	-	1,999	4,174
Other Grants	1,000	-	1,000	1,000
	<u>37,928</u>	<u>-</u>	<u>37,928</u>	<u>29,615</u>

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020

6. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Interest Receivable	260	-	260	273
	<u>260</u>	<u>-</u>	<u>260</u>	<u>273</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Income from Burials and Plots	19,377	-	19,377	30,897
Ground Maintenance Income	1,520	-	1,520	2,130
Sales of Publications	113	-	113	41
	<u>21,010</u>	<u>-</u>	<u>21,010</u>	<u>33,068</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Staff Wages and NI	20,898	-	20,898	21,926
Ground Maintenance	2,188	-	2,188	4,225
Grave Digging	3,670	-	3,670	5,320
Repairs and Renewals	3,771	-	3,771	2,288
Events and Open Days	337	-	337	502
	<u>30,864</u>	<u>-</u>	<u>30,864</u>	<u>34,261</u>

THE UNDERCLIFFE CEMETERY CHARITY
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9. OTHER COSTS

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Other Expenses	4,356	-	4,356	3,688
Rates, Water, Light and Heat	3,176	-	3,176	4,029
Professional Fees	951	-	951	1,660
Advertising	-	-	-	43
Volunteer Gifts	286	-	286	290
Refreshments	81	-	81	251
Subscriptions	20	-	20	20
Insurance	4,438	-	4,438	4,086
	<u>13,308</u>	<u>-</u>	<u>13,308</u>	<u>14,067</u>

10. STAFF COSTS AND TRUSTEES' REMUNERATION

	2020	2019
	£	£
Wages, Salaries, NI and Pension Costs	20,475	21,558
Other Pension Costs	423	368
	<u>20,898</u>	<u>21,926</u>

No employee received remuneration amounting to more than £60,000 in either year.

Trustees received no remuneration and were not reimbursed for any of their expenses in either year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2020	2019
	No.	No.
Governance	2	2
	<u>2</u>	<u>2</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020

12. <u>CREDITORS: Amounts Falling Due Within One Year</u>	2020	2019
	£	£
Accruals and Deferred Income	1,051	1,033
	<u>1,051</u>	<u>1,033</u>

13. PENSION COSTS

The charity operates a defined contribution pension scheme. The assets of the pension scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the fund and amounted to £423 (2019: £368). Contributions totalling £Nil (2019: £Nil) were payable to the fund at the year end and are included in creditors.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Total Funds
	£	£	£
Current Assets	53,972	24,286	78,258
Current Liabilities	(1,051)	-	(1,051)
Net Assets at 31st December 2020	<u>52,921</u>	<u>24,286</u>	<u>77,207</u>

15. MOVEMENT OF FUNDS

	At 1st January 2020	Income	Expenditure	At 31st December 2020
	£	£	£	£
<u>Restricted Funds</u>				
Endowment Fund	23,286	-	-	23,286
Capital Grant	1,000	-	-	1,000
Total Restricted Funds	<u>24,286</u>	-	-	<u>24,286</u>
<u>Unrestricted Funds</u>				
General Funds	37,895	59,198	(44,172)	52,921
Total Unrestricted Funds	<u>37,895</u>	<u>59,198</u>	<u>(44,172)</u>	<u>52,921</u>
TOTAL FUNDS	<u><u>62,181</u></u>	<u><u>59,198</u></u>	<u><u>(44,172)</u></u>	<u><u>77,207</u></u>

Restrictions Imposed and Purpose of Restricted Funds

The endowment fund has been received for the purpose of the upkeep of the cemetery.

The unspent Capital Grant has been received from the Rotary Club of Idle and Greengates to purchase 'pop up' bollards and to greatly assist in improving present Cemetery Security