

THE UNDERCLIFFE CEMETERY CHARITY
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

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

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1
Statement of Trustees' Responsibilities	2
Report of the Trustees	3 - 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 17.

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:

Chairman: Mr. A.I. Hillary
Vice Chairman Mr J.C. Jackson

Secretary: Mr C.J. Bird L.L.B (Hons)

Trustees: Mr J. Ackroyd (City of Bradford M.D.C.)
Ms. J. L. Ambler
Ms. S. Crossley
Mr. C.J. Bird
Mr. S. F. Field
Mr. C.J. Haxby
Mr. J. Scholefield (City of Bradford M.D.C.)
Mr. R. Sugden
Mr. A. Tyne
Mr. T. Hardy
Ms. G. M. Haliday
Mr S.J. Lightfoot
Ms. A. A. Sutton

Independent Examiner: Walter Dawson & Son
Chartered Accountants
1 Valley Court
Bradford
BD1 4SP

Bankers: National Westminster Bank PLC
Market Place
Huddersfield
HD1 2AL

Solicitors: Bird & Daniels Solicitors
34 Westgate
Shipley
BD18 3QX

Registered Office: 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 2021

The Trustees are pleased to present their annual report together with the financial statements of the Charity for the year ended 31st December 2021 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

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, Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice application to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (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 fourteen 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 2021 there were twelve such members of the Committee. The committee members who were due to retire at the 2021 AGM, were Ms. J.L. Ambler, Mr. C.J. Bird and Mr. A.I. Hillary who were all re-elected. Mr. A Kendall resigned. The operational work of the Charity is conducted through a number of sub-committees: the Management sub-committee, the Education Sub-committee, the Operations sub-committee and the Research and Media sub-committee.

2. Objectives and Activities

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

THE UNDERCLIFFE CEMETERY CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

2. Objectives and Activities (continued)

“For the public benefit to operate, maintain and preserve Undercliffe Cemetery for all 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”

3. Statistics for the Year

During 2021 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 18 interments and 5 plots sold. These are back to the average of recent years. We issued 17 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 £1,826), it has 21 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.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2021

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 150 as at 31 December 2021. The Thirty Sixth Annual General Meeting was held on 21st September 2021. Newsletters were sent to members on a quarterly basis and after two months these were posted to the website. 137 members received their newsletter by email and 12 by post. In addition to this, monthly news bulletins are sent to all members.

Individual visitors attending events, participants in activities and volunteer sessions for the period 1 January 2021 to 31 December 2022 totalled:

	<u>2021</u>		<u>2020</u>	
1. Attending Guided Tours and Talks:	222		0	
2. Members of Educational/School Groups:	20		0	
3. Volunteer Working Sessions:	2,305	(4,025 hrs. worked	1051	(2,901 hrs. 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.

Social Media and Website Statistics for 2021

Facebook Followers increased from 1150 to 1370 @undercliffecemeterycharity

Twitter followers increased from 690 to 886 @undercliffecem

Instagram followers increased from 537 to 667 @undercliffecemetery

Making a grand total 2,923 followers

Website

The total pageviews on the website was 38,029 and the total number of new users for 2021 was 10,990

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

UK - 70%, USA - 11%, Indonesia - 3%, Australia - 2%, Canada - 1%, Spain, France and Germany - 2%, Other - 9%.

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

Desktop Computer - 42%, Mobile Phone - 51%, Tablets - 7%

THE UNDERCLIFFE CEMETERY CHARITY
REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2021

QR Posts

10 more QR posts were installed in 2021 making a total of twenty-six.

The subjects of each QR post are as follows, along with the number of page views in 2021.

First Batch covering the six listed monuments

Alfred Illingworth	812
Swithin Anderton	418
William Mawson	459
Jacob Beherns	428
Miles Moulson	239
Joseph Smith	362

Second Batch of QR Codes (Subject chosen by each volunteer)

Robert Milligan	229
William Gay	190
James Hanson	256
Thomas William Appleton	141
Julia Varley	283
Albert Munz	118
William Jackson	189
Christine Chapple	204
Godwin Family	194
William Cudworth	153

Third Batch of QR Codes installed part way through the year (Subjects chosen by the research volunteers)

William Byles	71
Henry Mitchell	139
Christopher Dawson	47
Ellen Joyce	169
Newland Mill	123
Society of Friends	29
Anthony Gadie	86
Colin Clark	67
Alfred A Scott	132
James Law	174

Eighteen additional historical pages were uploaded to the website in 2021. The total number of historical pages on the site now stands at 67. The total number of page views for the historical pages amounted to 8,537.

The numbers are affected not only by the subject and the interest generated by the monument but by their locations in the cemetery. For example, a QR post on a pathway that has fewer visitors will accumulate fewer scans of the post.

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.

In addition to these pages the stories of twenty-four soldiers have been added to the website. Soldiers who died at Passchendaele and the Somme. Each story is downloadable as a pdf document. Links from the website are also provided to Youtube videos that we have produced about individual soldiers. This information is especially useful to schools studying World War One.

THE UNDERCLIFFE CEMETERY CHARITY
REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2021

The Work of the Research Volunteers

Ten research volunteers contributed to the historical pages and the information used on the tours. Each was responsible for their own input. Most of the volunteers also act as tour guides and all contribute to helping with the tour programme which require careful planning. The tours were each one used to raise money for the Charity. It is estimated that each one of the subjects would on average have taken twenty hours of research making a total of 360 hours. Some tours had to be cancelled because of the pandemic. The research team are building a huge amount of information on the history of the people buried at Undercliffe, which provides a resource for individuals and schools for many years to come.

Digitising the Records

A new project started in November 2021. The digitisation of the records. A database will replace the current microfiche system. Photographs of the order books were taken at a rate of 1000 per week. The aim is to finish the Unconsecrated section of the Cemetery by the end of 2022. Eight of the research team are involved with transcribing the information from the photographs into a spreadsheet, and then after checking the data, into a database. Once completed the database will be used to answer customer enquiries much quicker and more efficiently. Estimated number of volunteer hours in November and December - 370 hours. The digitisation process is leading to a much greater understanding of the history of the Cemetery and the records system. New discoveries are helping with the content for the tours.

THE UNDERCLIFFE CEMETERY CHARITY
REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2021

4. Chairperson's Report

Fortunately the Charity slowly returned to recognisable normality during midsummer 2021 after all the disruptive effects of the covid epidemic to all our lives. Some planned public guided tours resumed when the Government's restrictions on public gatherings were removed and when the Trustees thought it safe so to do in 2021.

Regrettably, the planned return of the Charity's well-established Service of Remembrance on Thursday 11 November at 11.00am had to be cancelled at extremely short notice due to a rapid increase in local covid cases. The service is traditionally led by Councillor Reverend Reid at the Cemetery's Cross of Sacrifice and is attended by a Deputy Lord-Lieutenant of West Yorkshire, with the Deputy Lord Mayor of Bradford also in attendance, together with present and past Armed Forces and Charitable associations, and twelve local primary and upper schools. The Charity made the decision to re-run the 2020 virtual service via all modern media outlets which was so well received by schools and many others. Steve Lightfoot's initiative in arranging this substitution at such short notice was very much appreciated by me.

June 2021 will always be remembered by the Cemetery's maintenance volunteer group for the tragic deaths of two of their members, married couple Ted Trett and Heather McGregor in a motorbike sidecar accident in Northumberland. Many of the Cemetery's volunteers attended their very memorable funeral service in August 2021. This very dedicated couple brought a positive, cheerful impact and influence to the maintenance team. Ted possessed numerous skills having been a talented engineer professionally which impacted greatly on the care and fabric of the cemetery.

Clifford Tasker and Chris Scurrah joined the maintenance team during the year and have become valuable members. The total number of active volunteers at the close of 2021 was 18.

I am extremely grateful to Paul Adcock of A.L.M. Knaresborough for his continuous support by providing strimmer line for the equipment used by the maintenance volunteer team and also Thomas Crompton Demolition Contractors, Bradford for the generous donation of materials required to complete all Cemetery restoration undertakings including making graves and surrounding areas safe for visitors. I also thank Graham Swain for his valuable help in providing mechanical and practical assistance for replacing and securing numerous memorial stones which have suffered the ravages of time, and also for removing shrub roots from restored graves.

I very much appreciate and recognise the tremendous efforts, commitment and dedication of our ever increasing number of volunteers (some of whom live many miles distant) who undertake serious in-depth research which often results in devising future guided tours from newly-found subjects. Much of the research and writing finds its way on to our media platforms. This includes the Charity's quarterly newsletter which since December 2020 has been made available to a wider audience through the website.

I have genuine admiration for Steve Lightfoot's courage and commitment in undertaking the enormous task of coordinating the digitisation of the Cemetery's historical records with the assistance of seven enthusiastic volunteers. The initiative will take up to two years to complete. At present Steve is photographing up to 1000 pages most weeks at the West Yorkshire Archives (Bradford) office. I and many others recognise the great benefit this project will have to the perpetuity of the Charity.

The Charity is grateful for the efforts of Ann Hillary and Barbara Ramsden in providing refreshment facilities at the commencement of the guided tours, including when covid restrictions were lifted in July 2021 and when a further five tours took place in August.

During the earlier three-day restoration project in March 2021, Ann and Barbara provided a two-course hot lunch for 16 volunteers including two hire-equipment operatives.

In conclusion, I express my profound gratitude to Andrew Barker, Business Manager & Registrar, all our Trustees, sub-committee members, volunteers, friends and supporters who rallied individually and collectively during the very difficult and trying times that we all experienced.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2021

5. Financial Review

The charity neither supplemented or discontinued any of its operations during 2021. The net profit for the year was £13,123(2020:£15,026) leaving a closing balance of £66,044 (2020:£52,921).As at December 2021 the reserves stood at £90,330 (2020:£77,207) which includes an 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 year 2021 has been financially successful for the Charity.

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 stabilized thereby decreasing the pressure on its reserves. The support of Bradford Metropolitan Council, the owner of the Cemetery, is absolutely essential. The increased activities of the Charity has greatly benefitted the income during 2021 together with continuing efforts to obtain grants and assistance from our members and sponsors.

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 the 13th September 2022 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 2021 which are set out on pages 11 to 17.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under Section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Graham Atkinson FCA
WALTER DAWSON & SON

Chartered Accountants
1 Valley Court
Canal Road
Bradford
BD1 4SP

13th September 2022

THE UNDERCLIFFE CEMETERY CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>Notes</u>	Unrestrict ed Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
<u>INCOME AND ENDOWMENTS</u>					
<u>FROM:</u>					
Donations and Legacies	5	35,439	-	35,439	37,928
Investments	6	40	-	40	260
Charitable Activities	7	25,422	-	25,422	21,010
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>60,901</u>	<u>-</u>	<u>60,901</u>	<u>59,198</u>
<u>EXPENDITURE ON:</u>					
Charitable Activities	8	37,732	-	37,732	30,864
Other	9	10,046	-	10,046	13,308
<u>TOTAL EXPENDITURE</u>		<u>47,778</u>	<u>-</u>	<u>47,778</u>	<u>44,172</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>13,123</u>	<u>-</u>	<u>13,123</u>	<u>15,026</u>
<u>RECONCILIATION OF FUNDS</u>					
Total Funds at 1st January 2020		<u>52,921</u>	<u>24,286</u>	<u>77,207</u>	<u>62,181</u>
Total Funds at 31st December 2021		<u>66,044</u>	<u>24,286</u>	<u>90,330</u>	<u>77,207</u>

All incoming resources and resources expended derive from continuing activities.

THE UNDERCLIFFE CEMETERY CHARITY
BALANCE SHEET AS AT 31ST DECEMBER 2021

		<u>2021</u>		<u>2020</u>	
<u>Notes</u>	£	£	£	£	£
<u>CURRENT ASSETS</u>					
Cash at Bank and in Hand	91,722		78,258		
	91,722		78,258		
<u>CREDITORS: Amounts Falling Due Within One Year</u>	1,392		1,051		
		90,330			77,207
<u>NET CURRENT ASSETS</u>		90,330			77,207
The Funds of the Charity:					
<u>RESTRICTED INCOME FUNDS</u>	15	24,286		24,286	
<u>UNRESTRICTED FUNDS</u>					
General Funds	15	66,044		52,921	
		90,330			77,207
		90,330			77,207

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 2021. 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 2021, 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 13th September 2022 and signed on their behalf by:

Mr. A.I. Hillary	
Mr. C.J. Bird	TRUSTEES

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

1. STATUTORY INFORMATION

The Undercliffe Cemetery Charity is a private limited company 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 (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.

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

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 2021	Total 2020
	£	£	£	£
Subscriptions and Donations	2,271	-	2,271	1,786
Grants - Bradford MDC	25,366	-	25,366	31,317
War Graves Commission	1,826	-	1,826	1,826
Miscellaneous Income	4,266	-	4,266	1,999
Other Grants	1,710	-	1,710	1,000
	<u>35,439</u>	<u>-</u>	<u>35,439</u>	<u>37,928</u>

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

6. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Interest Receivable	40	-	40	260
	40	-	40	260

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Income from Burials and Plots	23,432	-	23,432	19,377
Ground Maintenance Income	1,965	-	1,965	1,520
Sales of Publications	25	-	25	113
	25,422	-	25,422	21,010

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Staff Wages and NI	20,897	-	20,897	20,898
Ground Maintenance	8,830	-	8,830	2,188
Grave Digging	4,908	-	4,908	3,670
Repairs and Renewals	3,004	-	3,004	3,771
Events and Open Days	93	-	93	337
	37,732	-	37,732	30,864

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

9. OTHER COSTS

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Other Expenses	2,248	-	2,248	4,356
Rates, Water, Light and Heat	3,008	-	3,008	3,176
Professional Fees	2,414	-	2,414	951
Advertising	95	-	95	
Volunteer Gifts	44	-	44	286
Refreshments	234	-	234	81
Subscriptions	20	-	20	20
Insurance	1,983	-	1,983	4,438
	<u>10,046</u>	<u>-</u>	<u>10,046</u>	<u>13,308</u>

10. STAFF COSTS AND TRUSTEES' REMUNERATION

	2021	2020
	£	£
Wages, Salaries, NI and Pension Costs	20,475	20,475
Other Pension Costs	422	423
	<u>20,897</u>	<u>20,898</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

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

	2021	2020
	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 2021

12. <u>CREDITORS: Amounts Falling Due Within One Year</u>	2021	2020
	£	£
Accruals and Deferred Income	1,392	1,051
	<u>1,392</u>	<u>1,051</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 £422 (2020: £423). Contributions totaling £Nil (2020: £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	67,436	24,286	91,722
Current Liabilities	(1,392)	-	(1,392)
Net Assets at 31st December 2021	<u>66,044</u>	<u>24,286</u>	<u>90,330</u>

15. MOVEMENT OF FUNDS

	At 1st January 2021	Income	Expenditure	At 31st December 2021
	£	£	£	£
<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	52,921	60,901	(47,778)	66,044
Total Unrestricted Funds	<u>52,921</u>	<u>60,901</u>	<u>(47,778)</u>	<u>66,044</u>
TOTAL FUNDS	<u>77,207</u>	<u>60,901</u>	<u>(47,778)</u>	<u>90,330</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.