

THE UNDERCLIFFE CEMETERY CHARITY
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

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

i

<u>Contents</u>	<u>Page</u>
Legal and Administrative Information	1
Statement of Trustees' Responsibilities	2
Report of the Trustees	3 - 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 - 18

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>Chairman:</u>	Mr. S.J. Lightfoot (Chairman from October 2022)
<u>Vice Chairman</u>	Mr J.C. Jackson
<u>Secretary:</u>	Mr C.J. Bird L.L.B (Hons)
<u>Trustees:</u>	Mr J. Ackroyd (City of Bradford M.D.C.) Ms. J. L. Ambler Ms. S. Crossley Mr. S. F. Field Mr. C.J. Haxby Mr. J. Scholefield (City of Bradford M.D.C.) Mr. R. Sugden Mr. T. Hardy Ms. G. M. Haliday Ms. A. A. Sutton-Butler Mr. A.G. Tyne Mr A. Hillary (Chairman January to September 2022)
<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 Vintry House 18-24 Piccadilly Bradford BD1 3LS
<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 Trustee's 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 2022

The Trustees are pleased to present their annual report together with the financial statements of the Charity for the year ended 31st December 2022 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 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 Trustees or 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.

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 2022

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”

During 2022 there have been no changes to the above objectives.

3. Statistics for the Year

The burial of the dead continued with 26 interments and 10 plots sold. These are back to the average of recent years. We issued 24 permits to Monumental Masons for new gravestones or added inscriptions. We have treated 8 sections of the cemetery with herbicide 6 of which were to tackle the highly invasive Japanese Knotweed. In addition, the Charity repaired, restored and cleaned 32 monuments.

The Charity maintains 135 graves for the Commonwealth War Graves Commission for which an annual fee is received of £1,826. The Charity also has 24 maintenance contracts for private grave owners.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2022

Social Media and Website Statistics for 2022

Facebook Followers increased from 1370 to 1579 @undercliffecemeterycharity

Twitter followers increased from 886 to 1285 @undercliffecem

Instagram followers increased from 667 to 765 @undercliffecemetery

This makes a grand total 3,629 followers an increase of 706 followers during 2022.

Tim Hardy should be congratulated for his efforts and also every other volunteer who helped with the research and the stories that we posted.

Website

The total pageviews on the website was 36,737 and the total number of new users for 2022 was 11,394

The pageview figures were slightly less than during 2021, and this may have been due to our regular contact with people via our increasingly successful social media presence, and our quarterly newsletters and monthly bulletins sent to members.

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 - 12%, Australia - 2%, Canada - 2%, Spain, France and Germany - 2%, Ireland - 1%, China - 1%, India - 1%, New Zealand - 1%, Other - 8%.

These figures are consistent with those reported in 2021.

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

Desktop Computer - 40%, Mobile Phone - 53%, Tablets - 7%

The use of mobile devices continues to increase as the use of desktop devices decreases.

Referrals to the Website

The number of hits to our webpages was increased by referrals from other sites such as Visit Bradford, Find a Grave, Wikipedia, Cemetery Friends, Bradford Local Studies and the Bradford Family History Society.

THE UNDERCLIFFE CEMETERY CHARITY
REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2022

QR Posts

26 QR posts have been installed over recent years. The subject of each QR post and the number of page views per subject during 2022 are indicated below.

First Batch covering the six listed monuments

Alfred Illingworth	634
Swithin Anderton	368
William Mawson	337
Jacob Beherns	278
Miles Moulson	176
Joseph Smith	189

Second Batch of QR Codes (Subject chosen by the research volunteers)

Robert Milligan	174
William Gay	141
James Hanson	130
Thomas William	120
Appleton Julia Varley	191
Albert Munz	95
William Jackson	209
Christine Chapple	135
Godwin Family	135
William Cudworth	111

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

William Byles	126
Henry Mitchell	209
Christopher Dawson	158
Ellen Joyce	172
Newlands Mill	315
Society of Friends	62
Anthony Gadie	110
Colin Clark	60
Alfred A Scott	186
James Law	270

Seven other historical pages were uploaded to the website in 2022. The total number of historical pages on the site now stands at 74. The total number of page views for the historical pages amounted to 8,128. 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 attract 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.

THE UNDERCLIFFE CEMETERY CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

The Work of the Research Volunteers

Our 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 needs careful planning. The tours are used to raise money for the Charity. It is estimated that each one of the subjects would on average have taken 20 hours of research making a total of 400 hours. The research team is building a huge amount of information on the history of the people buried at Undercliffe, which will provide a resource for individuals and schools for many years to come.

Digitising the Records

A project to digitise the records started in November 2021. A database will replace current micro-fiche system. Photographs of the order books were taken at a rate of 1000 per week. Eight of the research team were involved in transcribing the information from the photographs to a spreadsheet, and then after checking the data, into a database. By the end of 2022, 51,000 records had been photographed and 40,000 transcribed. Once completed, the database will be able to answer customer inquiries much quicker and more efficiently. It is anticipated that all 51,000 records in the unconsecrated half of the Cemetery will be transcribed by mid-2023. The estimated number of Volunteers hours for photographing was 180 and for transcribing was 2,160 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 content for the tours. One of the highlights was the discovery of the grave of Colonel Francis Skelly, a descendant of Edward 1, King of England. The King was Col Skelly's 16 x great grandfather.

Membership

Membership of the charity remains at just £10 per year which entitles members to vote at the Annual General Meeting. A monthly news update is circulated to all members by email and to a small number of members by post. This seems to be well received by all members. In addition to this a Newsletter is produced every quarter.

Most members receive communications from the Charity via the online software package 'Mailchimp'.

Number of Paid Members

At the close of 2022, there were 128 members including Trustees, Volunteers, Councillors and Sponsors. 78 of those members paid their subscription for 2022 and some had made an extra donation to the Charity. The total income from Members' fees for 2022 was £1,410, this includes Gift Aid which we was claimed through the Charity Aid Foundation (CAF).

Monthly updates by post - eleven Members reducing to nine Members during the year.

Monthly updates sent out via Mailchimp - 112 in Jan 2022 increasing to 119 by Dec 2022. Of those Mailchimp updates, the average 'open' status was 65%.

Newsletters - There were four during the year and these were printed and posted to eleven Members (reducing to nine Members) the newsletters are also included in the monthly updates to all Mailchimp contacts during the year. So around 128 Members received newsletters during the year. After an interval of one month each newsletter was posted to the website and promoted via Facebook.

THE UNDERCLIFFE CEMETERY CHARITY
REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2022

Engagement with the local community

We continued our efforts to engage with the local community. Students from St. Francis Primary School visited the cemetery; however, the weather was against us and we had to present our information in the lodge, which was not ideal. Despite this, the day went well and our presentation, as well as the question and answer session, was well received.

Lapage Primary expressed an interest and John Jackson and Steve Lightfoot visited the school. The school is a three-form entry primary. During the day on September 20th, we presented four subjects to Year 5 students. The teachers' plan for the students was to engage, investigate and report back at the end of each session. Each group gave a presentation.

ShIPLEY College sent a group of students to the cemetery on a regular basis to litter pick and they also contributed some bug hotels.

A community group of disadvantaged children visited the cemetery and Tim Hardy and Deborah Stirling showed them around. The children showed great interest and asked lots of questions.

In June, we conducted two tours for the Bradford Literature Festival when approximately 50 people attended.

On Friday 11th November, the Deputy Lord-Lieutenant of West Yorkshire, and the Deputy Lord Mayor of Bradford attended our annual Remembrance Service, and many local schools were represented by very large gatherings of pupils and teachers.

Tours of the Cemetery

Tours ran throughout 2022. 8 bespoke tours raised £1,152 and 14 general tours open to the general public raised £3,157. The bespoke tours included The Bradford Literature Festival, Friends of Bradford Museums, Harden Womens' Institute, Bradford College and private tours for a number of families. The general tour program had a tour every three weeks starting in March. The subjects and money raised were as follows:-

Winter Tour	£237
Highlights of the Cemetery	£339
Artists, Entertainers and Photographer	£160
Death, Disease and Squalor	£293
New Discoveries	£236
Women of Note	£248
Open Day and My Family and Me	£342
Industrial Revolution	£190
Death, Disease and Squalor Plus Crime and Punishment	£555
Brothers in Arms	£283
Even More Gruesome	£274

Social media and the website were used to promote the tours and Eventbrite was used to take advanced ticket sales. Volunteers gave freely of their time in promoting and attending the tours, and generously donated cakes and biscuits to sell at these events.

THE UNDERCLIFFE CEMETERY CHARITY
REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2022

4. Chairperson's Report

2022 will be remembered as the year the Charity was recognised by the late Queen Elizabeth II. In June, we received news that we were going to be awarded The Queen's Award for Voluntary Service, a very prestigious award which we were delighted to accept. On September 27, 2022 Ed Anderson, His Majesty's Lord-Lieutenant of West Yorkshire, at a gathering at City Hall, in the company of Cllr Martin Love, Lord Mayor of Bradford, presented the award to Allan Hillary who was delighted to accept Her Late Majesty's Award on behalf of the Charity.

At the end of September Allan Hillary stood down as Chair. Over many years he has made an outstanding contribution to the Charity allowing the Cemetery to be transformed and enabling the number of volunteers to be significantly increased. He was instrumental in adopting the PLB analysis of the Charity and instituting the reforms recommended which led to the re-introduction of the annual council grant. Through successful networking, he succeeded in getting a whole range of people involved with the Charity, broadening the range of activities that we are involved with.

On June 27th, we finally saw the campaign to place a permanent memorial on the grave of Nancy De Garrs come to fruition. Nancy was nursemaid to Charlotte Bronte. A booklet had been produced to raise funds for the headstone and we received contributions from elsewhere, including some from the family. It was fitting that the inscribed stone was unveiled by Mike Bennett, a descendant of Henry De Garrs, who was Nancy's younger brother. Ian Galbraith produced the headstone and installed it for us and we thank him for his work and for discounting the cost.

The groundwork volunteers headed by Ann Hillary, and Trustees Stewart Field and Chris Haxby worked especially hard during 2022, clearing areas of the Cemetery that we have been unable to maintain for over 50 years. Headstones were revealed which none of us had seen before.

Everyone contributed massively but special mention must be made to Chris Lawson who has raised the standard in every respect. Our volunteers were helped by the Cemetery's grave digger, Graham Swaine, who generously gave his time to help restore fallen headstones and gave us stone materials to restore graves. Thomas Crompton & Co. were again generous in donating materials to fill in areas that had subsided, and Paul Adcock once again donated strimmer line. We also received generous help, and donations from many more local companies and individuals.

As the number of groundwork volunteers increased, our requirement for tools and equipment increased along with our running costs. We completed the installation of a new storage facility to enable us to store equipment in a secure way and at the same time improve facilities for our volunteers.

New heaters were installed in the lodge, and these were desperately needed as energy costs began to rise. The increased efficiency of the heaters compared with the old storage heaters we were using should bring benefits and help to reduce heating costs.

We have made great progress with social media this year. We now have over 3,600 followers which helps us spread the news, promote the tours, and inform the general public about the work we do. Sue Crossley continues to promote membership, produce and circulate monthly news updates to members, and Gaynor Halliday, Andy Tyne and Tim Hardy produce the extremely high-quality newsletter, which is distributed via email, post and via the website.

Fundraising from tours is more important than ever as we see our costs increase. Our research team has done tremendous work in discovering stories about individuals and families with an Undercliffe connection. John Jackson, Deborah Stirling, Lynn Parker, Sue Crossley, Andy Tyne, Andy Joyce, Gaynor Halliday, Jacqui Ambler and Andrea Lightfoot have been working hard on research and organized and conducted tours of the cemetery.

THE UNDERCLIFFE CEMETERY CHARITY
REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2022

4. Chairperson's Report Cont/d

A greater connection was established with the Bradford Museum and Galleries service which has resulted in closer mutual ties. As a result, an exhibition will be held at the Bradford Industrial Museum commencing June 2023.

On Flora and Fauna, replacement bird boxes were installed along with new bat boxes, hedgehog hides and bug hotels.

During the lockdown, we introduced Zoom. We continued to use this facility throughout 2022 to communicate with Trustees and other committee members. It has proved useful in allowing meetings to take place outside normal working hours, allowing volunteers who have full-time jobs to continue their involvement with the Charity. Sue Crossley and Deborah Stirling's contribution to our regular meeting schedule was essential, circulating agendas, sorting membership issues, and taking minutes.

2023 will see the retirement of Registrar Andrew Barker. He has been instrumental in streamlining our office procedures, while maintaining a strategic overview of groundworks and activities on site. We are delighted that we will be continuing as a volunteer.

5. Financial Review

The charity neither supplemented or discontinued any of its operations during 2022. The net profit for the year was £6,033 (2021:£13,123) leaving a closing balance of £72,077 (2021:£66,044). As at December 2022 the reserves stood at £96,363 (2021:£90,330) 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 Trustee members 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 who own the asset, is absolutely essential. The increased activities of the Charity has greatly benefited the income during 2022 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 June 2023 and signed on their behalf by:-

Mr S J Lightfoot
Chair

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

I report on the financial statements of the charitable company for the year ended 31st December 2022 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) and 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 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.

John Richard Hall FCA
WALTER DAWSON & SON
13th June 2023
Chartered Accountants
1 Valley Court
Canal Road
Bradford
BD1 4SP

THE UNDERCLIFFE CEMETERY CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2022

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2022</u>	<u>Total 2021</u>
		£	£	£	£
<u>INCOME AND ENDOWMENTS</u>					
<u>FROM:</u>					
Donations and Legacies	5	36,481	-	36,481	35,439
Investments	6	379	-	379	40
Charitable Activities	7	29,960	-	29,960	25,422
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>66,820</u>	<u>-</u>	<u>66,820</u>	<u>60,901</u>
<u>EXPENDITURE ON:</u>					
Charitable Activities	8	50,549	-	50,549	37,732
Other	9	10,238	-	10,238	10,046
<u>TOTAL EXPENDITURE</u>		<u>60,787</u>	<u>-</u>	<u>60,787</u>	<u>47,778</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>6,033</u>	<u>-</u>	<u>6,033</u>	<u>13,123</u>
<u>RECONCILIATION OF FUNDS</u>					
Total Funds at 1st January 2021		66,044	24,286	90,330	77,207
Total Funds at 31st December 2022		<u>72,077</u>	<u>24,286</u>	<u>96,363</u>	<u>90,330</u>

All incoming resources and resources expended derive from continuing activities.

THE UNDERCLIFFE CEMETERY CHARITY
BALANCE SHEET AS AT 31ST DECEMBER 2022

		<u>2022</u>		<u>2021</u>	
<u>Notes</u>	£	£	£	£	£
<u>CURRENT ASSETS</u>					
Cash at Bank and in Hand		97,902		91,722	
		97,902		91,722	
<u>CREDITORS: Amounts Falling Due Within One Year</u>	12	1,539		1,392	
<u>NET CURRENT ASSETS</u>			96,363		90,330
			96,363		90,330
The Funds of the Charity:					
<u>RESTRICTED INCOME FUNDS</u>	15	24,286		24,286	
<u>UNRESTRICTED FUNDS</u>					
General Funds	15	72,077		66,044	
			96,363		90,330
			96,363		90,330

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 2022. 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 2022, 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 June 2023 and signed on their behalf by:

Mr S.J. Lightfoot TRUSTEES
Mr. C.J. Bird

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

1. STATUTORY INFORMATION

The Undercliffe Cemetery Charity is a private 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.

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

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 2022	Total 2021
	£	£	£	£
Subscriptions and Donations	4,258	-	4,258	2,271
Grants - Bradford MDC	25,500	-	25,500	25,366
War Graves Commission	1,826	-	1,826	1,826
Miscellaneous Income	4,897	-	4,897	4,266
Other Grants	-	-	-	1,710
	<u>36,481</u>	<u>-</u>	<u>36,481</u>	<u>35,439</u>

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

6. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Interest Receivable	379	-	379	40
	<u>379</u>	<u>-</u>	<u>379</u>	<u>40</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Income from Burials and Plots	28,145	-	28,145	23,432
Ground Maintenance Income	1,675	-	1,675	1,965
Sales of Publications	140	-	140	25
	<u>29,960</u>	<u>-</u>	<u>29,960</u>	<u>25,422</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Staff Wages and NI	21,442	-	21,442	20,897
Ground Maintenance	9,147	-	9,147	8,830
Grave Digging	5,000	-	5,000	4,908
New Memorials	671	-	671	-
Repairs and Renewals	2,513	-	2,513	3,004
Building & Machinery Repairs	11,740	-	11,740	-
Events and Open Days	36	-	36	93
	<u>50,549</u>	<u>-</u>	<u>50,549</u>	<u>37,732</u>

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

9. OTHER COSTS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Other Expenses	2,219	-	2,219	2,248
Rates, Water, Light and Heat	2,152	-	2,152	3,008
Professional Fees	1,970	-	1,970	2,414
Advertising	121	-	121	95
Volunteer Gifts	811	-	811	44
Refreshments	508	-	508	234
Subscriptions	20	-	20	20
Insurance	1,768	-	1,768	1,983
Sundry	669	-	669	-
	<u>10,238</u>	<u>-</u>	<u>10,238</u>	<u>10,046</u>

10. STAFF COSTS AND TRUSTEES' REMUNERATION

	2022	2021
	£	£
Wages, Salaries, NI and Pension Costs	20,855	20,474
Other Pension Costs	587	423
	<u>21,442</u>	<u>20,897</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:

	2022	2021
	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 2022

12. <u>CREDITORS: Amounts Falling Due Within One Year</u>	2022	2021
	£	£
Accruals and Deferred Income	1,539	1,392
	<u>1,539</u>	<u>1,392</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 £587 (2021: £423). Contributions totalling £Nil (2021: £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	73,616	24,286	97,902
Current Liabilities	(1,539)	-	(1,539)
Net Assets at 31st December 2022	<u>72,077</u>	<u>24,286</u>	<u>96,363</u>

15. MOVEMENT OF FUNDS

	At 1st January 2022	Income	Expenditure	At 31st December 2022
	£	£	£	£
<u>Restricted Funds</u>				
Endowment Fund	23,286	-	-	23,286
Capital Grant	1,000	-	-	1,000
Total Restricted Funds	<u>24,286</u>	<u>-</u>	<u>-</u>	<u>24,286</u>
<u>Unrestricted Funds</u>				
General Funds	66,044	66,820	(60,787)	72,077
Total Unrestricted Funds	<u>66,044</u>	<u>66,820</u>	<u>(60,787)</u>	<u>72,077</u>
TOTAL FUNDS	<u>90,330</u>	<u>66,820</u>	<u>(60,787)</u>	<u>96,363</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.