REGISTERED COMPANY NUMBER: 01973400 (England and Wales)
REGISTERED CHARITY NUMBER: 519751

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE UNDERCLIFFE CEMETERY CHARITY

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's objectives as stipulated in the Articles of Association were created in 1987 and were slightly amended in 2023

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

1. The burial of the dead, including provision for ashes.

2. The provision of a community open space as a focus for local cooperation and pride

3. The advancement of education regarding local and national history

Including
- The Industrial Revolution
- The ecology of the cemetery, including wildlife and flora.
- The architectural heritage and design of the cemetery

4. The preservation, protection, and development of features of historic or educational interest, including the preservation of war graves and memorials to those who have suffered in conflict."

Providing Burial Space

During the year, burial provision was expanded through the opening of a new garden burial area, Victoria Gardens, and also a new ashes scattering space, the Christine Chapple Circle of Remembrance.

OBJECTIVES AND ACTIVITIES

Engagement with the Local Community

Throughout 2025, the Charity continued to adopt a creative and proactive approach to engaging with the local community, playing an active role in a number of the Bradford City of Culture 2025 initiatives, long with our own guided tours to the public

During the year, the Charity collaborated on and hosted a wide range of events connected to the City of Culture programme, including:

Bradford on Foot - the Charity designed a guided walk around the cemetery, for which Bradford on Foot produced a public map. Two Trustees led and hosted visitors on the walk.

Bradford Progress - a unique event created by the Paraorchestra, which brought live music to Undercliffe Cemetery through a special sunset performance.

The Charity also worked with a variety of creative groups and individuals to deliver events throughout the year. Highlights included a recital by the Commoners Choir, a series of Death Cafés that provided a welcoming space for community discussions around grief and mourning, and the hosting of art and poetry events within the cemetery grounds.

Educational engagement remained an important focus, with local schools continuing to visit the cemetery to take part in art and poetry projects inspired by the site and its history.

The Charity was also pleased to host the Annual General Meeting of the National Federation of Cemetery Friends and provided attendees with a guided tour of the cemetery.

The annual Remembrance Day Service was once again held at the cemetery and attracted significant public attendance. More than 300 children from local schools participated in the event, which was attended by the Dean of Bradford, the HM Deputy Lieutenant for West Yorkshire, and the Lord Mayor and Lady Mayoress of Bradford

Volunteers

Volunteers continue to play a vital role in the success of the Charity's work. They gave freely of their time to promote and lead tours bringing a welcoming, community-focused atmosphere to every occasion.

Groundwork Volunteers continued to do exceptional work in maintaining the Cemetery's appearance and accessibility. Their efforts included some of the most challenging tasks-pruning trees, removing overgrown rhododendron bushes, and spraying invasive species - all of which are essential to the long-term upkeep of the site.

Research Volunteers have made invaluable contributions, both individually and collectively, by expanding the body of knowledge about Undercliffe Cemetery and delivering insightful, well-researched guided tours.

Ongoing research and writing efforts consistently enrich our understanding of the Cemetery's history, often revealing fascinating and unexpected stories. This growing archive serves as a valuable resource for family and local historians, academics, neighbourhood schools, and anyone with an interest in Bradford's rich and diverse social heritage.

The dedication, generosity, and expertise of our volunteers continue to be the foundation upon which much of our public engagement and fundraising success is built.

OBJECTIVES AND ACTIVITIES

Chair's Report for 2025

Revenue generated from new plot sales, burials, ashes interments and scattering, and related services contributed significantly to the Charity's income in 2025. These activities resulted in a surplus compared to the previous year, reflecting steady and responsible financial management.

Throughout the year, our dedicated team of volunteers, together with our part-time Registrar-our only employee-have undertaken a wide range of responsibilities, both visible and behind the scenes. Their collective commitment, as well as their individual contributions, has been essential to the Charity's work and achievements.

On behalf of the Trustees of the Undercliffe Cemetery Charity and myself, I extend our sincere gratitude to everyone who generously gives their time, skills, and enthusiasm in support of the Charity. Through your dedication, we continue to preserve, protect, and enhance one of Bradford's most significant heritage sites, ensuring that its history and legacy can be appreciated by future generations.

During the year donations included legacies totalling £73,043 for which we are extremely grateful.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

A significant governance milestone was achieved during the year with the comprehensive revision of the Charity's Articles of Association. The updated Articles, reflecting current legal and operational requirements, were approved by the members and formally adopted at the 2025 Annual General Meeting.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01973400 (England and Wales)

Registered Charity number

519751

Registered office

The Lodge
Undercliffe Cemetery
127 Undercliffe Lane
Bradford
West Yorkshire
BD3 0QB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees
Mr J M Ackroyd Local Government Officer
Ms J L Ambler Director
Mr. C J Bird
Ms S Crossley Director
Ms G M Haliday Director
Mr T Hardy Director
Mr J C Jackson Director
Mr J A Scholefield Local Government Officer
Mr A G Tyne Director
Ms I Lofthouse Director
Mrs R Oliver Director
Mr G Simpson Director

Company Secretary
C J Bird

Independent Examiner
Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

Approved by order of the board of trustees on 3 August 2026 and signed on its behalf by:

C J Bird - Trustee

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

Independent examiner's report to the trustees of The Undercliffe Cemetery Charity ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts 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 accounts 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.

John Richard Hall FCA

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

3 August 2026

THE UNDERCLIFFE CEMETERY CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		97,774	-	-	97,774	37,337
Other trading activities	2	28,917	-	-	28,917	36,028
Investment income	3	2,444	-	-	2,444	2,692
Total		129,135	-	-	129,135	76,057
EXPENDITURE ON						
Raising funds		28,930	-	-	28,930	31,015
Other		42,747	-	-	42,747	74,758
Total		71,677	-	-	71,677	105,773
NET INCOME/(EXPENDITURE)		57,458	-	-	57,458	(29,716)
RECONCILIATION OF FUNDS						
Total funds brought forward		49,346	1,000	23,286	73,632	103,348
TOTAL FUNDS CARRIED FORWARD		106,804	1,000	23,286	131,090	73,632

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS						
Cash at bank and in hand		107,904	1,000	23,286	132,190	74,706
CREDITORS						
Amounts falling due within one year	7	-	-	-	-	(227)
NET CURRENT ASSETS		107,904	1,000	23,286	132,190	74,479
TOTAL ASSETS LESS CURRENT LIABILITIES		107,904	1,000	23,286	132,190	74,479
ACCRUALS AND DEFERRED INCOME	8	(1,100)	-	-	(1,100)	(847)
NET ASSETS		106,804	1,000	23,286	131,090	73,632
FUNDS	9					
Unrestricted funds					106,804	49,346
Restricted funds					1,000	1,000
Endowment funds					23,286	23,286
TOTAL FUNDS					131,090	73,632

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 DECEMBER 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 August 2026 and were signed on its behalf by:

C J Bird - Trustee

A G Tyne - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	2,285	3,119
Burials and plots	23,852	30,417
Sales of Publications	600	192
Ground maintainence	2,180	2,300
	28,917	36,028

continued...

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,444	2,692

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. STAFF COSTS

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

	2025	2024
Administration	1	1

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Endowment fund	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	37,337	-	-	37,337
Other trading activities	36,028	-	-	36,028
Investment income	2,692	-	-	2,692
Total	76,057	-	-	76,057
EXPENDITURE ON				
Raising funds	31,015	-	-	31,015
Other	74,758	-	-	74,758
Total	105,773	-	-	105,773
NET INCOME/(EXPENDITURE)	(29,716)	-	-	(29,716)
RECONCILIATION OF FUNDS				
Total funds brought forward	79,062	1,000	23,286	103,348

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	49,346	1,000	23,286	73,632

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	227

8. ACCRUALS AND DEFERRED INCOME

	2025 £	2024 £
Accruals and deferred income	1,100	847

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
Unrestricted fund	49,346	57,458	106,804
Restricted funds			
Restricted Fund	1,000	-	1,000
Endowment funds			
Endowment Fund	23,286	-	23,286
TOTAL FUNDS	73,632	57,458	131,090

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	129,135	(71,677)	57,458
TOTAL FUNDS	129,135	(71,677)	57,458

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	79,062	(29,716)	49,346
Restricted fund			
Restricted Fund	1,000	-	1,000
Endowment fund			
Endowment Fund	23,286	-	23,286
TOTAL FUNDS	103,348	(29,716)	73,632

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	76,057	(105,773)	(29,716)
TOTAL FUNDS	76,057	(105,773)	(29,716)

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

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted fund	79,062	27,742	106,804
Restricted fund			
Restricted Fund	1,000	-	1,000
Endowment fund			
Endowment Fund	23,286	-	23,286
TOTAL FUNDS	103,348	27,742	131,090

continued...

9. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	205,192	(177,450)	27,742
TOTAL FUNDS	205,192	(177,450)	27,742

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

THE UNDERCLIFFE CEMETERY CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	75,938	4,506
Grants	21,836	32,831
	97,774	37,337
Other trading activities		
Fundraising events	2,285	3,119
Burials and plots	23,852	30,417
Sales of Publications	600	192
Ground maintainence	2,180	2,300
	28,917	36,028
Investment income		
Deposit account interest	2,444	2,692
Total incoming resources	129,135	76,057
EXPENDITURE		
Other trading activities		
Purchases	28,930	31,015
Support costs		
Management		
Equipment costs	5,444	26,842
Other		
Wages	22,762	20,749
Rates and water	5,656	5,932
Insurance	3,888	1,895
Sundries	223	736
Administrative expenses	2,891	6,313
Advertising	-	8,391
Accountancy and legal	1,883	3,900
	37,303	47,916
Total resources expended	71,677	105,773
Net income/(expenditure)	57,458	(29,716)