

THE UNDERCLIFFE CEMETERY CHARITY
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2016

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:

Chairman: Mr. A.I. Hillary

Secretary: Mr. P. Barker

Trustees: Mr. C.J. Bird
Mrs. M. Bromley
Mr. A. Cairns
Ms J. Ambler
Mr. A. Kendall
Mr. R. Sugden
Mr. J. Scholefield
Mr. J. Ackroyd
Mr. J. Jackson

Independent Examiner: Walter Dawson & Son
Chartered Accountants and Statutory Auditor
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 trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (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.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2016

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31st December 2016 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, 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 thus has no share in issue and thus dividends are not payable.

The members of the Committee of Management serve in a voluntary capacity receiving no remuneration for their duties. Except as detailed in the report, no present or former Trustee-Committee 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.

Serving in a dual capacity as Trustees and Committee members, two are appointees of the City of Bradford MDC who served 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 2016 there were nine such members of the Committee. The committee members who were due to retire at the 2016 AGM, Ms. J.L. Ambler, Mr. P. Barker, Mr. C. 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 and the Security 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 2016

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”

3. Statistics for the Year

During 2016 there have been no changes to the above objectives and the maintenance of the cemetery has continued due, in no small measure, to the permanent staff, Neil McLellan and Andrew Barker, together with an increased team of dedicated volunteers to whom we give grateful thanks.

The burial of the dead continued with 29 interments, 15 plots sold (11 full-size; 4 Cremated Remains). We issued 25 permits to Monumental Masons for new gravestones or added inscriptions. We have treated 5 sections of the cemetery (3 treatments each) with herbicide to tackle the highly invasive Japanese Knotweed. In addition, the Charity repaired, restored and/or cleaned 10 monuments.

The Charity maintains 134 graves for the Commonwealth War Graves Commission for which an annual fee is received (currently £1,790), and has 28 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, 35 have been refurbished.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2016

3. Statistics for the Year (continued)

Enquiries utilising the archives to trace graves and relatives as well as family trees averaged 8 per week.

Membership of the Charity was 50 as at 31 December 2016. The Thirty First Annual General Meeting on 12 August 2016 was attended by 12 members with A. Barker in attendance. In addition, all Instruments of Proxy were in favour of the resolutions. After the formal business, following the sad death of Colin Clark, Jacqui Ambler gave a powerful speech about Colin's contribution to the restoration of the Cemetery. We then heard a presentation on the detailed history of the Bradford Cemetery Company from Emma Brownridge, a Masters student at York University. The presentation was well received.

Individual visitors attending events, participants in activities and volunteer sessions for the period 1 January 2016 to 31 December 2016 totalled:

	2016		2015	
1. Attending Guided Tours and Talks:	390		381	
2. Members of Educational/School Groups:	850		960	
3. Participants in Special Events and Misc. Visitors:	665		650	
4. Volunteer Working Sessions:	792	(2,310 hrs worked)	703	(2,163 hrs worked)
5. Website:				
Unique New Visits	8,066		9,426	
First Time Visits	7,260		8,700	

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.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2016

4. Chairperson's Report

2016 has been another challenging, demanding but interesting year. We have continued to organise community and educational activities to share, with the many individuals and groups from Bradford and beyond visiting the site, the history of Bradford through Undercliffe Cemetery.

The Cemetery manages to fulfil many roles from the preservation of the historic design of the cemetery to the maintenance of the more modern areas mainly used for current burials. This can provide for some tensions particularly with additions and modern embellishments to graves. Throughout the year we have continued our survey of available space for new plots, particularly for smaller space suitable for cremated remains. The Charity now regards this as a priority for our future. The Charity continues to use and update the original Grave Book and the Registers of Burials which are kept at the Bradford branch of the West Yorkshire Archives Department, now based in the newly refurbished Local Studies and Archives Departments on the ground floor of the old Central Library building, Princes's Way, Bradford, BD1 1NN. We continue to liaise with the Quakers regarding future use of their section for burials.

Our established website www.undercliffecemetery.co.uk is providing a positive service, for example, by attracting new volunteers, allowing people from overseas a readily accessible contact point and enabling schools to plan self-guided activities. The numbers of visitors worldwide who used the site during 2016 are listed above.

Early in 2016 we planned a programme of themed events from April to November and produced a small brochure for publicity. In April Emma Brownridge ran a tour entitled "Appearances can be Deceiving", in May John Jackson led a tour on the theme "Bradford's History in Stone", In June Andy Tyne led a tour called "World War One at Undercliffe", in August Marjorie Hopkinson and John Jackson ran a tour entitled "Bradford's Textile Barons" and the series concluded in September with a tour by Neil McLellan on "Cultural Bradford". Refreshments were provided at each event by Ann Hillary and her team and we offer grateful thanks to Barbara, Anne and Margaret. We also thank our tour guides Andy, Emma, John, Marjorie, Neil and Stuart.

The security of this English Heritage 11* listed site continues to be a top priority for the Charity. In addition, we are constantly looking for ways to improve the site facilities for visitors. To this end we launched a fund to enable us to install period benches on the Main Promenade. We were very grateful to the Yorkshire Society for their donation of £650 which was presented to the Chair Allan Hillary at our open day in April. A further donation was made by the Rotary Club of Bradford Blaize of £100 for which we were very thankful. Following the installation of new gates at the Undercliffe Lane entrance the trustees launched a new project to replace the gates at the Otley Road entrance with new automatically controlled gates. This was kindly supported by a donation of £1000 from Idle and Greengates Rotary Club in 2015 and by a further £1,000 from the 1040 District Rotary funding this year.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2016

4. Chairperson's Report (continued)

The Cemetery owes a tremendous debt of gratitude to our team of grounds maintenance volunteers. The core of our team is a group of individual volunteers who support the cemetery on an ongoing, regular and committed basis and we greatly appreciate the contributions of Kath Belay, Stewart Field, Chris Haxby, Pauline Norris, Andy Tyne, Alan Raistrick, David Raistrick, Margaret Shackleton, Barbara Throup, Andy Tyne, Brian & Val Woolley, Aron Worley. We offer sincere thanks to Dave Parrott, who for several years locked and unlocked our gates at weekends and bank holidays, but has now moved out of the immediate area

Family grave research is an ongoing feature of our work and we thank Marjorie Hopkinson for her help with this work.

Last year we noted the sad death of Colin Clark and the erection of a permanent memorial stone at the Undercliffe Lane entrance. On Sunday 22 May this year we held a dedication service for Colin's memorial. The service was attended by friends and family, who heard tributes to Colin's work, from Chair Allan Hillary and Trustee Jacqui Ambler.

The annual Remembrance Service is now clearly established with growing attendance each year including veteran's organisations with the Royal British Legion. The service held on Friday 11 Nov 2016 was attended by the Deputy Lord Lieutenant of West Yorkshire, Roger Whittaker, the Deputy Lord Mayor Cllr. Alun Griffith, Ward Councillors, local residents, trustees and volunteers. The service of remembrance was conducted by Reverend Mark Watson, Priest in Charge St. Margaret's, Frizinghall and Christchurch, Windhill. Sixth Form students from Hanson Academy helped with preparations for the event by placing crosses and poppies, not only on the 134 Commonwealth War Graves Commission graves, but also on a growing number of private graves we are discovering which commemorate service personnel. On the day, we were gratified by the attendance of students and staff from five schools: Hanson Academy, Immanuel College, Peel Park Primary, Westminster Primary and Bradford Grammar School (who attended with a detachment from their student army cadet force). The Last Post and the Reveille were played by Ben Longfield, a student from Bradford Grammar School.

During 2016 our work to commemorate the fallen from World War One focussed on the Battle of the Somme 1916. We held a special event on 9 July with themed tours, exhibition panels telling the story of the Somme Offensive which commenced on the 1 July 1916, through the experience of 16 soldiers remembered at Undercliffe. Tommy Teaches, a WW1 demonstrator brought original kit, rations and other authentic artefacts. We offer our thanks to the research team especially Stuart Firth who produced the exhibition.

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2016

4. Chairperson's Report (continued)

Other events during 2016 underline the diverse nature of activities at the cemetery. In May we hosted a Bradford Literature Festival event – a Twilight Tour based on a new book of photographs of the cemetery by local author Mark Davis, “Necropolis City of the Dead – Undercliffe Victorian Cemetery”. Various film companies used the cemetery as a location. Schools continue to use the cemetery for history project work. During the year we held many guided tours for organised community groups from Bradford and further afield. Throughout the year volunteer photographer John Norris continued his valued work of documenting “the life and times” of Undercliffe Cemetery. We started new research work for two forthcoming events: a new themed tour on “Civic Bradford” looking at the lives of Mayors and Lord Mayors of the city and, for 2017, researching the stories of soldiers who were involved in the battle of Passendaele.

As outlined above we have worked with a wide range of organisations and we offer sincere thanks to all of them. We would also like to thank the Rotary Club of Idle and Greengates for invaluable help with governance and other specialist advice. We also record our huge thanks to Paul Adcock for continuing to donate strimmer line which has saved us thousands of pounds over the years. Finally, the contribution of Bradford Metropolitan District Council with grant funding, support with equipment, security and grounds maintenance is greatly appreciated.

5. Financial Review

The Charity neither acquired nor discontinued any of its operations during 2016. The net surplus for the year was £6,774, leaving the 2016 closing balance of unrestricted funds at £47,188.

As at 31 December 2016 the reserves stood at £71,474 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), £1,000 is an unspent capital grant received during the year from the Rotary Club of Idle and Greengates

THE UNDERCLIFFE CEMETERY CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER 2016

5. Financial Review (continued)

The Trustee Members consider the level of reserves to be adequate to sustain the Charity only in the very short term. The income of the Cemetery needs to be stabilised so that there is no further pressure on its reserves. This can only be achieved through the support of the Council who own the asset and the activities of the charity to increase the income streams together with the continuing task of obtaining charitable funds and gifts.

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 1st September 2017 and signed on their behalf by:

Mr. A.I. Hillary

Chairman

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 2016 which are set out on pages 12 to 19.

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 Examiners' 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 Examiners' 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

1st September 2017

THE UNDERCLIFFE CEMETERY CHARITY
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2016

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2016</u>	<u>Total 2015</u>
		£	£	£	£
<u>INCOME AND ENDOWMENTS</u>					
<u>FROM:</u>					
Donations and Legacies	5	25,450	-	25,450	27,171
Investments	6	185	-	185	143
Charitable Activities	7	33,447	-	33,447	21,109
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>59,082</u>	<u>-</u>	<u>59,082</u>	<u>48,423</u>
<u>EXPENDITURE ON:</u>					
Charitable Activities	8	39,091	-	39,091	45,088
Other	9	13,217	-	13,217	10,287
<u>TOTAL EXPENDITURE</u>		<u>52,308</u>	<u>-</u>	<u>52,308</u>	<u>55,375</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>6,774</u>	<u>-</u>	<u>6,774</u>	<u>(6,952)</u>
<u>RECONCILIATION OF FUNDS</u>					
Total Funds at 1st January 2016		<u>40,414</u>	<u>24,286</u>	<u>64,700</u>	<u>71,652</u>
Total Funds at 31st December 2016		<u>47,188</u>	<u>24,286</u>	<u>71,474</u>	<u>64,700</u>

All incoming resources and resources expended derive from continuing activities.

THE UNDERCLIFFE CEMETERY CHARITY
BALANCE SHEET AS AT 31ST DECEMBER 2016

		<u>2016</u>		<u>2015</u>	
	<u>Notes</u>	£	£	£	£
<u>CURRENT ASSETS</u>					
Cash at Bank and in Hand		72,013		64,900	
<u>CREDITORS: Amounts Falling</u>					
Due Within One Year	12	(539)		(200)	
<u>NET CURRENT ASSETS</u>					
			71,474		64,700
			71,474		64,700
The Funds of the Charity:					
<u>RESTRICTED INCOME FUNDS</u>					
14	14	24,286		24,286	
<u>UNRESTRICTED FUNDS</u>					
General Funds	14	47,188		40,414	
			71,474		64,700
			71,474		64,700

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 2016. 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 2016, and of its surplus 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 1st September 2017 and signed on their behalf by:

Mr. A.I. Hillary TRUSTEES
Mr. P.B. Barker

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2016

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 2016

3. ACCOUNTING POLICIES (continued)

(e) 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.
- *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.

(f) 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 2016	Total 2015
	£	£	£	£
Subscriptions and Donations	2,418	-	2,418	3,576
Grants - Bradford MDC	20,000	-	20,000	20,000
War Graves Commission	1,790	-	1,790	1,790
Miscellaneous Income	1,242	-	1,242	1,805
	<u>25,450</u>	<u>-</u>	<u>25,450</u>	<u>27,171</u>

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2016

6. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Interest Receivable	185	-	185	143
	<u>185</u>	<u>-</u>	<u>185</u>	<u>143</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Income from Burials and Plots	32,150	-	32,150	19,285
Ground Maintenance Income	1,179	-	1,179	1,517
Sales of Publications	118	-	118	307
	<u>33,447</u>	<u>-</u>	<u>33,447</u>	<u>21,109</u>

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Staff Wages and NI	28,453	-	28,453	27,936
Ground Maintenance	2,186	-	2,186	2,464
Premises Costs	-	-	-	1,680
Grave Digging	5,620	-	5,620	4,420
Repairs and Renewals	2,686	-	2,686	1,825
Grant Expenditure	-	-	-	6,745
Events and Open Days	146	-	146	18
	<u>39,091</u>	<u>-</u>	<u>39,091</u>	<u>45,088</u>

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2016

9. OTHER COSTS

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Other Expenses	2,802	-	2,802	3,015
Rates, Water, Light and Heat	4,410	-	4,410	2,457
Professional Fees	1,488	-	1,488	857
Advertising	595	-	595	540
Travelling Expenses	149	-	149	151
Volunteer Gifts	133	-	133	84
Refreshments	131	-	131	183
Subscriptions	20	-	20	75
Insurance	3,489	-	3,489	2,925
	<u>13,217</u>	<u>-</u>	<u>13,217</u>	<u>10,287</u>

10. STAFF COSTS AND TRUSTEES' REMUNERATION

	2016	2015
	£	£
Wages and Salaries	28,453	27,936
	<u>28,453</u>	<u>27,936</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:

	2016	2015
	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 2016

12. CREDITORS: Amounts Falling Due Within One Year

	2016	2015
	£	£
Accruals and Deferred Income	539	200
	539	200

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Total Funds
	£	£	£
Current Assets	47,727	24,286	72,013
Current Liabilities	(539)	-	(539)
Net Assets at 31st December 2016	47,188	24,286	71,474

THE UNDERCLIFFE CEMETERY CHARITY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2016

14 MOVEMENT IN FUNDS

	At 1st January 2016 £	Income £	Expen- diture £	At 31st December 2016 £
<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	40,414	59,082	(52,308)	47,188
Total Unrestricted Funds	<u>40,414</u>	<u>59,082</u>	<u>(52,308)</u>	<u>47,188</u>
TOTAL FUNDS	<u><u>64,700</u></u>	<u><u>59,092</u></u>	<u><u>(52,308)</u></u>	<u><u>71,474</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 for the upkeep of the cemetery.