FORD PARK CEMETERY TRUST

England & Wales · Charity number 1079060

Details

Status	Registered
Legal form	Charitable company
Company number	03895150
Registered	2000-01-21
Register	View on the Charity Commission register

Contact

Address	Ford Park Cemetery Ford Park Road Plymouth Devon
Phone	01752665442
Email	trustees@ford-park-cemetery.org
Website	www.ford-park-cemetery.org.uk

Activities

Objects: 1) THE PROVISION AND MAINTENANCE OF FORD PARK CEMETERY PLYMOUTH IN THE COUNTY OF DEVON AS A PUBLIC BURIAL PLACE2) THE PROVISION AND MAINTENANCE OF FORD PARK CEMETERY AND ITS NATURAL ENVIRONMENT AS AN OPEN SPACE FOR THE BENEFIT OF THE PUBLIC3) THE RESTORATION AND PRESERVATION OF FORD PARK CEMETERY AS A SITE OF HISTORIC AND ARCHITECTURAL INTEREST FOR THE PUBLIC BENEFIT4) THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC PARTICULARLY IN THE HISTORY AND HERITAGE OF THE CITY OF PLYMOUTH5) SUCH OTHER CHARITABLE PURPOSES AS SHALL BE APPROVED BY THE CHARITY COMMISSIONERS OF ENGLAND AND WALES

Activities: The Trust is engaged in performing full interments, scattering of cremated remains and interment of cremated remains.In addition it is involved in educational activities relating to the History of the City and families to the community, conservation and the environment. Restoration of monuments/graves, landscaping and restoration of the cemetery generally is also of the highest priority.

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Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** FORD PARK CEMETERY PLYMOUTH IN THE COUNTY OF DEVON
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£308,439	£267,725	-	-
2024-03-31	£202,938	£241,590	-	-
2023-03-31	£202,783	£246,065	-	-
2022-03-31	£235,234	£246,350	-	-
2021-03-31	£205,214	£226,691	-	-

Trustees

Name	Role	Appointed
David Hugh Coles		2022-11-04
JEAN CHRISTINE NORTHEY		
JOHN HUBERT CLAMP		
John Michael West		2023-01-07
Lindsay NOAD		2019-09-15
Margaret Frances Heath		2016-09-07
Warwick Martin Lightfoot		2022-11-04

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FORD PARK CEMETERY TRUST

England & Wales - Charity number 1079060

Accounts

Docusign Envelope ID: CAA7D5C2-3D89-44F1-B167-70E2D8F86585

Company registration number: 03895150

Charity registration number: 1079060

Ford Park Cemetery Trust (a company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Docusign Envelope ID: CAA7D5C2-3D89-44F1-B167-70E2D8F86585

Ford Park Cemetery Trust (a company limited by guarantee)

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Reference and Administrative Details

Trustees and officers

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

Trustees:	Mr J Clamp (Chair) Mr D Coles Mrs M Heath Dr I Hodgins Mr W Lightfoot Mr R Martin (resigned 25/4/25) Mrs L Noad Miss J Northey Mr Rodney Pickles (appointed 11/11/24, resigned 24/1/25) Mr R Tatam Mr J West
Senior Management / Leadership Team:	Mrs J Bruce, Office manager Mr P Turner, Grounds Manager
Principal Office:	Ford Park Road Plymouth Devon PL4 6NT The Trust is incorporated in England & Wales.
Trust Registration Number:	1079060
Company Registration Number:	03895150
Independent Examiner:	Francis Clark LLP Chartered Accountants & Statutory Auditor Melville Building East Unit 18, 23 Royal William Yard Plymouth PL1 3GW
Bankers:	Lloyds TSB Raleigh Street Derry's Cross PLYMOUTH PL1 1EU

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Structure, governance and management

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for year ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Company's 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 (effective - 1 January 2019).

Status

The Company was incorporated on 13 December 1999 and is bound by its Memorandum and Articles of Association as may be amended from time to time with approval (normally at the AGM), of members. The Company is limited by guarantee, having no share capital. It is a registered charity. In the event of the company being wound up the liability of each Trustee is limited to £10.

The business of the Trust is managed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Potential Trustees are asked to attend a number of Board meetings as an observer, to see how the Trust works. Following appointment and once they have settled in, they usually take on a specific task as part of their duties as a Trustee.

For on-going training purposes, support is provided by other Trustees to ensure others are happy with their role and can complete the various tasks correctly.

Trustees can also be appointed under other conditions laid out in the Trust's Memorandum of Association.

Organisational structure and decision-making

The Trust does not form part of a larger group or have a parent company or subsidiary. The responsibility of running the Trust falls to the Trustees who follow the Charity Governance Code.

The Board of Trustees meet formally once every six weeks to review financial details, discuss events, requirements, and the general matters for the running of the Trust. When considered appropriate the board takes external advice, where there is not a consensus decisions are made by majority vote.

Health and Safety support and Personnel advice is provided by external organisations.

Key management personnel

Key management personnel during the period April 24 - March 25 consisted of the Grounds Manager and the Office Manager.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Financial review

Results

The trustees report an overall surplus of £40,714 for the year ((2024:: deficit £38,652)). Unrestricted reserves have increased from £277,325 to £333,718, with free reserves increased from £54,230 to £116,806. Free reserves are unrestricted funds readily available to spend on any of the trust's purposes.

Going concern

After making appropriate enquires and due consideration, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Funeral related income appears to be increasing which is encouraging for the future however other sources of income, particularly a substantial donation is the major contributor to the positive annual results for the period April 1st 2024 - March 31st 2025.

Policy on reserves

The Trustees are mindful of their obligation to apply the income of their Trust in the furtherance of its purposes within a reasonable period of receipt whilst at the same time recognising the long-term planning needed to fully achieve the Trust's objectives. In arriving at a suitable level of retained funds, the Trustees have taken account of the likely recurrence of its main sources of income, the seasonal manner in which income and expenditure can arise, health and safety considerations and on-going commitments and contingencies. In ideal circumstances the Trustees consider £50,000 to be a desirable level of retained unrestricted liquid reserves. When reserves fall below this level it is the Trustees' policy to return them to the targeted level as soon as possible. At the year end unrestricted free reserves stood at £116,806 and the Trust held £226,539 in cash and bank balances.

Principal funding sources

The majority of the Trust's income is generated from grave sales, burial fees and, grave maintenance, including the Commonwealth War Graves Commission. Other important sources of income which help to keep the cemetery viable include donations and legacies and a grant from the local authority.

Investment policy and objectives

The Trust has insufficient uncommitted funds to consider long-term investments, and a review of performance and performance targets is not required. The investment policy, as in previous years, is to keep any surplus liquid funds in short-term deposits, which are low risk, and to spread the risk across at least two banks. In the fullness of time, to increase stability of the Trust, the Trust hopes to have sufficient funds to invest beyond short-term bank deposits.

Objectives, activities, achievements and performance

Principal Activity

The Trust's principal activity was the provision and maintenance of Ford Park Cemetery as a public burial place and to provide a space for education and enjoyment of the historic monuments, grade 2 architectural chapel, flora and fauna.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Public Benefit

The Charities Act 2006 introduced the requirement for charities to show they provided public benefit.

The Trustees have reviewed the objects, goals, services and objectives of the charitable company in light of this requirement and can confirm that Ford Park Cemetery Trust serves the public benefit.

This Trustees' Annual Report continues to evidence how the charitable company strived to meet need.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Wider Vision

The provision of a beautiful and safe burial place close to the heart of Plymouth remains the guiding vision of the Trust.

The Trustees share the vision and promote the importance and value of Ford Park Cemetery as a cemetery with a landscape of historic significance, beauty and tranquillity, rich in wildlife. It is a Cemetery which respects the dead and provides support to the living.

The cemetery grounds provide an opportunity for delivering other benefits to the community including support for leisure interests, education and exercise. Enquiries to hire the facilities of the Visitor Centre, Northey Room and Chapel are welcomed,

Thanks to the efforts of staff, volunteers, trustee-directors and other supporters, Ford Park is strongly supported as a desirable place for burials, symbols of remembrance, casual walks, seasonal fayres, bric-a-brac sales, guided tours of various historical and environmental elements and education including exhibitions, commemorations and entertainment.

The Future

Mindful of the changing attitudes to burials and the possible related consequences the Trust board are keen to find other sources of income to support the Charity's aims and commitment to the community.

Ford Park Centre current offerings and those hoped to offer in the future include:

- Wedding Venue with use of our beautiful Chapel and Visitor Centre at very competitive rates
- Our Dog Show
- Seasonal Fayres
- Concerts
- Remembrance Services
- Walks and Talks
- Christmas Service
- Support to the many Friends of Ford Park Activities - Quizzes, Burns Night, St Georges lunch and so many other activities
- Heritage Services

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

The Past

We are celebrating a Quarter-Century of being fully operational this Autumn please look out for any events and support them if you are able.

This is an achievement secured by the efforts of so many members, contributors, trustees and volunteers.

Ford Park as a Public Burial Place

Choice to select Ford Park for Burials and the purchase of burial plots have continued at an encouraging level. However, costs are ever rising, and we are not complacent in our expectations for the future. National Insurance levels on top of minimum wage requirements and general inflation take up much of our expenditure and restrict our opportunities to increase staff and address desirable improvements to the cemetery.

As in previous years, a general grant of £10k was received from Plymouth City Council.

We are also fortunate to receive financial support from various sources such as Trust memberships, donations and bequests.

Hopefully we will have further donations during this coming year which will allow us to progress some maintenance of the cemetery which we have had to put on hold due to financial constraints.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

We note below some statistics:

Burials at Ford Park Cemetery

Year Ending	Full Burials	Interment of Cremated Remains
31.03.2002	42	9
31.03.2003	40	11
31.03.2004	43	17
31.03.2005	58	24
31.03.2006	36	17
31.03.2007	50	21
31.03.2008	34	23
31.03.2009	41	17
31.03.2010	36	19
31.03.2011	42	26
31.03.2012	38	24
31.03.2013	42	23
31.03.2014	46	21
31.03.2015	43	23
31.03.2016	48	19
31.03.2017	49	18
31.03.2018	57	19
31.03.2019	54	23
31.03.2020	38	18
31.03.2021	43	19
31.03.2022	42	32
31.03.2023	30	27
31.03.2024	25	25
31.03.2025	43	23

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Sale of Burial Rights

Year Ending	Sale of Burial Rights in Perpetuity	Sale of Burial Rights for a term of years	Total
31.03.2002	-	16	16
31.03.2003	6	15	21
31.03.2004	7	13	20
31.03.2005	8	23	31
31.03.2006	19	15	34
31.03.2007	18	22	40
31.03.2008	8	13	21
31.03.2009	19	20	39
31.03.2010	11	21	32
31.03.2011	18	13	31
31.03.2012	8	17	25
31.03.2013	15	20	35
31.03.2014	13	19	32
31.03.2015	16	15	31
31.03.2016	12	8	20
31.03.2017	20	19	39
31.03.2018	17	18	35
31.03.2019	14	24	38
31.03.2020	13	18	31
31.03.2021	15	17	32
31.03.2022	11	31	42
31.03.2023	14	12	26
31.03.2024	6	21	27
31.03.2025	9	20	29

Chapel service only

Year ended	Number
31.03.2019	34
31.03.2020	79
31.03.2021	93
31.03.2022	59
31.03.2023	55
31.03.2024	39
31.03.2025	50

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Ford Park as a Working Cemetery

There are priorities to be observed in managing the grounds for burials, grave maintenance, access, amenity, wildlife and aesthetics.

Our priorities are:

Safety for staff and all visitors

We have policies in place, which are prepared by our contracted Health & Safety consultant, including closing the cemetery where severe weather warnings are in place, annual inspection of the trees, methods of grave preparation and backfilling, testing of grave headstones and heavy statues and ornamentation and the requirement to always keep dogs on leads. We had to close the cemetery on several occasions due to severe weather warnings, and we have recently completed our 5 yearly monument testing program.

Referring particularly to dog walkers we cannot emphasise too much the risks posed by dogs not being appropriately controlled - accidents to staff and visitors - health issues from faeces and distress to those visiting the resting places of loved ones. We have resisted banning dogs as we know that to responsible owners their pet provides company and security. We have had several cases of abusive and aggressive dog owners who have reacted to either staff or volunteers politely requesting them to put their dogs on leads. We will continue to keep this under review. We ask all visitors to take time to read the signs and follow their guidance.

Currently we do not charge for cars parked in the designated areas by genuine visitors to the cemetery.

However, cars are parked at the owner's risk, and we reserve the right to raise charges and/or to move improperly parked vehicles.

The 5MPH speed limit is essential for safety.

Aesthetics

We want Ford Park to be an attractive, comforting, tranquil and respectful place for all, but particularly in the context of a place for burials. We try to ensure that the view from the main gates towards the restored Victorian Chapel is particularly attractive and well maintained. Our volunteers continue to keep the memorialised roses in front of the vaults by the carpark well-tended and they look a picture when they are in bloom. We also try to keep other areas accessible and attractive but with consideration for wild flora and fauna, allowing in places wildflowers to blossom and seed, but as always, with the increased growing season the work of keeping the grass down is a challenge for our ground staff.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Funerals

As member of the Trust, you will no doubt be aware of the considerable benefits that Ford Park offers as a place for traditional burial and interment of cremated remains.

- We are conveniently situated for most Plymouth residents for the initial burial and for future visits.
- We offer value for money
- We offer freehold graves - where most other cemeteries only offer limited leases
- We also offer leasehold graves which may be extended
- We have plenty of parking
- We are dog friendly
- We offer burials. This is our key purpose and focus. We must ensure that the roads and paths are accessible to vehicles and pedestrians and that care is taken to minimise impact of new burials on neighbouring burial plots and grave furniture. We have one section of road leading up past the Roman Catholic section that requires attention once funds become available.
- We have a beautiful Victorian Chapel for Services
- We have a visitor Centre which can be hired for wakes
- We provide a comprehensive burial service

History

The cemetery established by Act of Parliament in the nineteenth century continued after the previous company went into liquidation, but the cemetery was saved due to the efforts of the Guardians who preceded the Trust (two of whom are current Trustees) and the considerable support they generated. *It is because over 26,000 local people took the time to sign the petitions to save the cemetery that the* Trust was set up and the cemetery continues to survive. We acknowledge that the continuing support of the community is a key element in our current and future survival. We need the people of Plymouth and others with a tie to the Cemetery to feel ownership and pride in what they and we have achieved in saving the cemetery for burials and wider community and wildlife benefits. This is why we offer access to Ford Park as frequently as we can safely manage and why we provide exhibitions and other events including seasonal happenings such as the Summer and other Fairs and Bric-a-Brac sales, Concerts, Carol Services, Quiz shows, jigsaw exchanges and walks and talks and the like all ensure that we reach out to and cater for as many people as possible.

The Grounds

Managing the cemetery grounds is always a challenge. The grass growing season usually seems to increase each year and grass can display phenomenal growth in short periods of time. Balancing the ordered and cared for appearance of the cemetery is difficult with acknowledgement of the longer grass habitat preferred by some wildlife and the limited resources available in terms of manpower and equipment. This year we had the added concerns of long dry grass so had to take action to reduce the potential fire risk.

Many birds and other creatures have made the cemetery their main residence. We are following where possible the environmental policy prepared for us by the late John Boon, former chair, to enable us to manage the cemetery in an ecological and 'green' manner with a view to considering wildlife and lowering our carbon footprint.

The Office

Our office administrators are always pleased to help bereaved families, general enquirers, find graves, arrange maintenance contracts and advise on forthcoming events.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

The Visitors Centre

The Visitors' Centre and café are available for a cup of tea and a chat with friends. It is continued to be well used for walkes, and we are continuing to advertise this facility for hire for these and other types of hire.

The Northey Room

The Northey Room continues to be used for the craft club and for refreshments on Saturday mornings and when we have visiting volunteer groups from various organisations. This brings in essential income for the Trust. It is also used as an additional meeting room and is available for outside hire.

Exhibitions

We do not charge for entry to the exhibitions, but donations are always welcome.

Walks and Talks

These events benefit the Trust in promoting awareness of its existence and produces some income. The events are advertised in our events' calendar and have this year included walks and a talk to coincide with each exhibition, and several private walks booked by outside organisations and run by our heritage team.

External Events

The Trust supports various events in the local community run by Plymouth City Council or other organisations with trustees or volunteers attending to promote the Trust.

Fairs and Bric a Brac Sales

We held our Spring, Summer and Christmas Fayres selling a variety of items either donated or made by volunteers which raised a significant income. Our Bric-a-Brac sales are held most Saturdays - again raising much needed income for the Trust.

Remembrance service

This is an annual event and is becoming increasingly popular.

Annual Carol Service

Again, an annual event looked forward to by many took place and arrangements are being made for this year's event.

Dog Show

This has proven very popular so will be held again this year on August 30th with the opportunity to enjoy the fun and refreshments.

New Ideas

If you have a new idea which would raise funds for the Trust or increase awareness of our existence, then please contact the Chair by email: forjohnclamp@gmail.com

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Thanks and Acknowledgements

The problem as always with thankyous and general acknowledgements is there is always some important person or some organisation missed, so as the Chairman of Ford Park Cemetery Trust I apologise in advance to those persons and organisations missed:

Those I have remembered include:

Our volunteers who contribute so much to the life of Ford Park individually and as part of the various support groups such as:
Friends of Ford Park Charity
Our Trustees who give up their time and provide insights and advice without remuneration
Our full and part-time staff
You - our members whose interest in the Cemetery make it so worthwhile
Those who have given donations both big and small
General supporters including those who attend our events
The undertakers who work with us to ensure that Ford Park is the 'Cemetery of Choice'
Plymouth City Council
The Commonwealth War Graves Commission
The stonemasons who undertake their work with care and consideration
Our accountants Francis Clark

The annual report was approved by the Trustees of the Trust on 14/11/25 and signed on its behalf by:

.....
Mr J Clamp (Chair)
Trustee

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Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Ford Park Cemetery Trust (a company limited by guarantee) for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the Trust on 14/11/25 and signed on its behalf by:

Mr J Clamp (Chair)
Trustee

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Ford Park Cemetery Trust (a company limited by guarantee)

Independent Examiner's Report to the trustees of Ford Park Cemetery Trust (a company limited by guarantee) ('the Company')

I report to the Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the 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 Trust'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

Since Ford Park Cemetery Trust (a company limited by guarantee)'s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 Ford Park Cemetery Trust (a company limited by guarantee) 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.

Signed by:
Louise Bridgett
006DF78DEBD3402...

Louise Bridgett (FCA)
Chartered Accountants & Statutory Auditor
PKF Francis Clark

Melville Building East
Unit 18, 23 Royal William Yard
Plymouth
PL1 3GW

Date: 09 December 2025

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Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	88,213	4,051	92,264
Charitable activities	4	186,800	-	186,800
Other trading activities	5	25,898	-	25,898
Investment income	6	3,477	-	3,477
Total income		304,388	4,051	308,439
Expenditure on:				
Raising funds	7	(13,925)	(2,018)	(15,943)
Charitable activities	8	(234,070)	(17,712)	(251,782)
Total expenditure		(247,995)	(19,730)	(267,725)
Net income/(expenditure)		56,393	(15,679)	40,714
Net movement in funds		56,393	(15,679)	40,714
Reconciliation of funds				
Total funds brought forward		277,325	560,335	837,660
Total funds carried forward	18	333,718	544,656	878,374

The notes on pages 18 to 29 form an integral part of these financial statements.

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Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	24,708	5,376	30,084
Charitable activities	4	151,240	-	151,240
Other trading activities	5	20,005	-	20,005
Investment income	6	1,609	-	1,609
Total income		197,562	5,376	202,938
Expenditure on:				
Raising funds	7	(14,825)	(1,123)	(15,948)
Charitable activities	8	(211,555)	(14,087)	(225,642)
Total expenditure		(226,380)	(15,210)	(241,590)
Net (expenditure)		(28,818)	(9,834)	(38,652)
Net movement in funds		(28,818)	(9,834)	(38,652)
Reconciliation of funds				
Total funds brought forward		306,143	570,169	876,312
Total funds carried forward	18	277,325	560,335	837,660

All of the Trust's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note 18.

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Ford Park Cemetery Trust (a company limited by guarantee)

(Registration number: 03895150)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	676,677	696,761
Current assets			
Debtors	15	9,695	9,901
Cash at bank and in hand		226,539	155,856
		236,234	165,757
Creditors: Amounts falling due within one year	16	(24,263)	(19,284)
Net current assets		211,971	146,473
Total assets less current liabilities		888,648	843,234
Creditors: Amounts falling due after more than one year	17	(10,274)	(5,574)
Net assets		878,374	837,660
Funds of the Trust:			
Restricted		544,656	560,335
Unrestricted income funds			
Unrestricted		333,718	277,325
Total funds	18	878,374	837,660

For the financial year ending 31 March 2025 the Trust was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- *The members have not required the Trust to obtain an audit of its accounts for the year in question* in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 14 to 29 were approved by the Trustees, and authorised for issue on 14/11/25 and signed on their behalf by:

.....
Mr J Clamp (Chair)
Trustee

The notes on pages 18 to 29 form an integral part of these financial statements.

Docusign Envelope ID: CAA7D5C2-3D89-44F1-B167-70E2D8F86585

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income/(expenditure) for the reporting period		40,714	(38,652)
Adjustments to cash flows from non-cash items			
Depreciation	8	21,317	21,528
Investment income	6	(3,477)	(1,609)
Loss on disposal of fixed assets	10	-	610
		58,554	(18,123)
Working capital adjustments			
Decrease in debtors	15	206	14,097
Increase/(decrease) in creditors	16	1,224	(2,486)
Increase in deferred income	16, 17	8,455	1,804
Net cash flows from operating activities		68,439	(4,708)
Cash flows from investing activities			
Interest receivable and similar income	6	3,477	1,609
Purchase of tangible fixed assets	14	(1,233)	(2,368)
Sale of tangible fixed assets		-	1,000
Net cash flows from investing activities		2,244	241
Net increase/(decrease) in cash and cash equivalents		70,683	(4,467)
Cash and cash equivalents at 1 April		155,856	160,323
Cash and cash equivalents at 31 March		226,539	155,856

All of the cash flows are derived from continuing operations during the above two periods.

Docusign Envelope ID: CAA7D5C2-3D89-44F1-B167-70E2D8F86585

Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Trust status

The Trust is a company limited by guarantee and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Trust in the event of liquidation.

The address of its registered office is:
Ford Park Cemetery
Ford Park Road
PLYMOUTH
PL4 6NT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective - 1 January 2019) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Basis of preparation

Ford Park Cemetery Trust (a company limited by guarantee) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Trust.

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Judgements and key sources of estimation uncertainty

In the application of the Trust's accounting policies, which are described in this note, management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historically known factors and experience. Therefore management do not perceive there to be any critical areas of judgement or key sources of estimation uncertainty in the formulation of the financial statements.

Any estimates and underlying assumptions used by management such as depreciation rates are reviewed on an ongoing basis. Any revision deemed to be required to any accounting estimates would be recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Income and endowments

All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Trust before the Trust is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Trust and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Trust.

Grants receivable

Grants are recognised when the Trust has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the Trust has unconditional entitlement.

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Trust's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Trust is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Trust is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land & Buildings	2% straight line
Office furniture & equipment	25% straight line
Computer equipment	33% straight line
Outside equipment	10% straight line
Motor vehicles	20% straight line

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Trust.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Financial instruments

Classification

The Trust holds the following financial instruments:

- Short term trade and other debtors and creditors; and
- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The Trust has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Trust becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Trust's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies:				
Donations from individuals	4,670	4,051	8,721	14,967
Legacies	73,543	-	73,543	5,117
Grants, including capital grants:				
Government grants	10,000	-	10,000	10,000
	88,213	4,051	92,264	30,084

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

	Unrestricted funds £	Total 2025 £	Total 2024 £
Burial and other fees	75,776	75,776	46,675
Naval graves	12,251	12,251	11,534
Grave maintenance income	37,712	37,712	38,557
Lease of graves	40,063	40,063	32,963
War grave maintenance income	19,419	19,419	20,136
Membership fees	1,340	1,340	1,055
Exhibitions	239	239	320
	186,800	186,800	151,240

5 Income from other trading activities

	Unrestricted funds £	Total 2025 £	Total 2024 £
Visitor centre income	11,162	11,162	9,262
Memorial benches and plaques	8,548	8,548	8,093
Sundry income	4,163	4,163	2,650
Events income:			
Other events income	2,025	2,025	-
	25,898	25,898	20,005

6 Investment income

	Unrestricted funds £	Total 2025 £	Total 2024 £
Interest receivable on bank deposits	3,477	3,477	1,609

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Memorial benches and plaques	1,022	-	1,022	2,194
Office expenses	1,192	-	1,192	1,891
Printing and stationery	1,771	200	1,971	618
Visitor centre costs	1,461	1,778	3,239	3,327
Sundry expenses	2,531	40	2,571	4,472
Hospitality costs	1,479	-	1,479	1,401
Post and telephone	4,469	-	4,469	2,045
	13,925	2,018	15,943	15,948

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2025 £	2024 £
Wages and salaries	167,056	-	167,056	144,190
Cemetery maintenance	11,299	-	11,299	8,175
Insurance	18,076	-	18,076	20,625
Light heat and power	14,235	-	14,235	11,920
Motor expenses	1,164	-	1,164	1,207
Repairs and renewals	-	2,863	2,863	1,467
Security	-	2,553	2,553	2,441
Bad debts	-	-	-	65
Loss on disposal of fixed assets	-	-	-	610
Depreciation	-	21,317	21,317	21,528
Legal and professional	-	4,672	4,672	6,788
Staff uniforms	-	392	392	440
Governance costs	-	7,230	7,230	4,950
Bank charges	-	925	925	1,236
	211,830	39,952	251,782	225,642

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£234,070 (2024: £211,555) of the above expenditure was attributable to unrestricted funds and £17,712 (2024: £14,087) to restricted funds.

9 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Depreciation	100%	7,416	13,901	21,317	21,528
Office costs	100%	6,733	-	6,733	6,259
Legal and professional	100%	4,672	-	4,672	6,788
Governance	100%	7,230	-	7,230	4,950
		26,051	13,901	39,952	39,525

All governance and support costs are allocated to expenditure on charitable activities.

Governance costs

	Unrestricted funds £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	7,230	7,230	4,200
Other fees paid to examiners	-	-	750
	7,230	7,230	4,950

10 Net outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Loss on disposal of fixed assets held for the Trust's own use	-	610
Depreciation of fixed assets	21,317	21,528
Independent examiner's fees	7,230	4,200
Independent examiner's other services	-	750

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11 Trustees' remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Trust during the year.

No Trustees have received any reimbursed expenses or any other benefits from the Trust during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	160,221	139,994
Social security costs	4,919	2,846
Pension costs	1,916	1,350
	167,056	144,190

The average number of persons (including senior management team) employed by the Trust during the year was as follows:

	2025 No	2024 No
Full and part time employees	11	11

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Trust were £54,402 (2024 - £52,955).

13 Taxation

The Trust is a registered charity and is therefore exempt from taxation.

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14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	950,867	41,331	5,250	997,448
Additions	-	1,233	-	1,233
At 31 March 2025	950,867	42,564	5,250	998,681
Depreciation				
At 1 April 2024	268,031	32,130	526	300,687
Charge for the year	19,018	2,036	263	21,317
At 31 March 2025	287,049	34,166	789	322,004
Net book value				
At 31 March 2025	663,818	8,398	4,461	676,677
At 31 March 2024	682,836	9,201	4,724	696,761

15 Debtors

	2025 £	2024 £
Trade debtors	8,166	8,344
Prepayments	1,529	1,557
	9,695	9,901

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	133	980
Other taxation and social security	2,305	2,009
Other creditors	701	216
Accruals	6,240	4,950
Deferred income	14,884	11,129
	24,263	19,284

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	2025 £	2024 £
Deferred income at 1 April 2024	11,129	8,824
Resources deferred in the period	14,884	11,129
Amounts released from previous periods	(11,129)	(8,824)
Deferred income at year end	14,884	11,129

17 Creditors: amounts falling due after one year

	2025 £	2024 £
Deferred income	10,274	5,574

18 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
Unrestricted income fund	277,325	304,387	(247,994)	333,718
Restricted funds				
Long term maintenance fund	69,765	-	(302)	69,463
Victorian Chapel fund	464,147	-	(14,566)	449,581
Bell Tower Project	14,614	-	(104)	14,510
Friends of Ford Park	11,809	4,051	(4,758)	11,102
Total restricted funds	560,335	4,051	(19,730)	544,656
Total funds	837,660	308,438	(267,724)	878,374

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
Unrestricted income fund	306,143	197,562	(226,380)	277,325
Restricted				
Long term maintenance fund	70,067	-	(302)	69,765
Victorian Chapel fund	477,039	-	(12,892)	464,147
Bell Tower Project	15,737	-	(1,123)	14,614
Friends of Ford Park	7,326	5,376	(893)	11,809
Total restricted funds	570,169	5,376	(15,210)	560,335
Total funds	876,312	202,938	(241,590)	837,660

The specific purposes for which the funds are to be applied are as follows:

Long term maintenance funds:
In previous years the Trust received funds for maintaining specific graves and monuments. The interest accruing on the deposits and, if necessary any capital, is to be used for the long term maintenance of these. Any fund remaining after 100 years will revert to the unrestricted general fund. During the year a depreciation charge of £302 has been provided in respect of a ride on mower leaving a balance of £69,463 at the year end.

Victorian Chapel restoration fund:
In previous years the Trust was successful in its bid for Heritage Lottery funding to restore the Victorian Chapel. Funds raised and donations received have been treated as restricted funds and will be used for the project accordingly. During the year a depreciation charge of £12,892 has been provided in respect of the chapel and chapel maintenance costs of £1,674 incurred leaving a balance of £449,581 at the year end.

Bell Tower Project fund:
The Trust had previously received donations of £14,614 from the public for the restoration of the chapel bell tower. During the year £104 restoration costs were incurred leaving a year end of balance of £14,510 carried forward for use in future years.

Friends of Ford Park:
In 2022 £2,988 was donated for the purchase of strimmers and depreciation provisions totalling £897 have been provided in previous years. A further provision of £299 has been made this year leaving a net book value of £1,792. In 2024 £5,376 was received for strimmers of which £1,578 was used with the balance of £3,798 being carried forward for future use. Depreciation provisions of £158 have been provided in previous years. A further provision of £158 has been made this year leaving a net book value of £1,262. During 2023 a donation of £5,000 was received towards the purchase of a motor vehicle and deprecation provisions totalling £500 have been provided in previous years. A further depreciation provision of £250 has been charged this year leaving a net book value of £4,250.

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	216,912	459,765	676,677
Current assets	151,343	84,891	236,234
Current liabilities	(24,263)	-	(24,263)
Creditors over 1 year	(10,274)	-	(10,274)
Total net assets	333,718	544,656	878,374

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	223,095	473,666	696,761
Current assets	79,088	86,669	165,757
Current liabilities	(19,284)	-	(19,284)
Creditors over 1 year	(5,574)	-	(5,574)
Total net assets	277,325	560,335	837,660

20 Related party transactions

There were no related party transactions in the year.

21 Control

The charitable company is controlled by the Trustees who are also the directors of the company.

FORD PARK CEMETERY TRUST

England & Wales - Charity number 1079060

Accounts

Docusign Envelope ID: 856B7948-9FF9-4059-BEE0-09E723BCCB17

Company registration number: 03895150
Charity registration number: 1079060

Ford Park Cemetery Trust (a company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Docusign Envelope ID: 856B7948-9FF9-4059-BEE0-09E723BCCB17

Ford Park Cemetery Trust (a company limited by guarantee)

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Reference and Administrative Details

Trustees and officers

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

Trustees:	Mr J Clamp (Chair) Mr D Coles Ms W Coulton (resigned 3 October 2023) Mrs M Heath Dr I Hodgins Mr W Lightfoot Mr R Martin Mrs L Noad Miss J Northey Mr R Tatam Mr J West
Senior Management / Leadership Team:	Miss J Bruce, Office manager Mr P Turner, Grounds Manager
Principal Office:	Ford Park Road Plymouth Devon PL4 6NT The Trust is incorporated in England & Wales.
Trust Registration Number:	1079060
Company Registration Number:	03895150
Independent Examiner:	Francis Clark LLP Chartered Accountants & Statutory Auditor Melville Building East Unit 18, 23 Royal William Yard Plymouth PL1 3GW
Bankers:	Lloyds TSB Raleigh Street Derry's Corss PLYMOUTH PL1 1EU

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Structure, governance and management

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Company's 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 (effective - 1 January 2019).

Status

The Company was incorporated on 13 December 1999 and is bound by its Memorandum and Articles of Association as may be amended from time to time with approval (normally at the AGM), of members. The Company is limited by guarantee, having no share capital. It is a registered charity. In the event of the company being wound up the liability of each Trustee is limited to £10.

The business of the Trust is managed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Potential Trustees are asked to attend a number of Board meetings as an observer, to see how the Trust works. Following appointment and once they have settled in, they usually take on a specific task as part of their duties as a Trustee.

For on-going training purposes, support is provided by other Trustees to ensure others are happy with their role and can complete the various tasks correctly.

Trustees can also be appointed under other conditions laid out in the Trust's Memorandum of Association.

Organisational structure and decision-making

The Trust does not form part of a larger group or have a parent company or subsidiary. The responsibility of running the Trust falls to the Trustees.

The Board of Trustees meet formally once every six weeks to review financial details, discuss events, requirements, and the general matters for the running of the Trust. When required the board take external advice, for example on repairs to property, so they can make the appropriate decision for the distribution of funds. All decisions are made on a majority vote.

Health and Safety support and Personnel advice is provided by external organisations.

Key management personnel

Key management personnel consists of the Grounds Manager and the Office Manager.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Financial review

Results

The Trustees report an overall deficit of the year of £38,652 (2023: deficit £43,282). Unrestricted reserves have decreased from £306,143 to £277,325, with free reserves decreasing from £74,787 to £54,230. Free reserves are unrestricted funds readily available to spend on any of the Trust's purposes.

The Trustees are continuing to focus on increasing the Trust's income and controlling its costs. The Trust continues to keep expenditure under control by investigating new suppliers and by looking at new sources of regular income streams.

Going concern

After making appropriate enquires and due consideration, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Policy on reserves

The Trustees are mindful of their obligation to apply the income of their Trust in the furtherance of its purposes within a reasonable period of receipt whilst at the same time recognising the long-term planning needed to fully achieve theTrust's objectives. In arriving at a suitable level of retained funds, the Trustees have taken account of the likely recurrence of its main sources of income, the seasonal manner in which income and expenditure can arise, health and safety considerations and on-going commitments and contingencies. In ideal circumstances the Trustees consider £50,000 to be a desirable level of retained unrestricted liquid reserves. When reserves fall below this level it is the Trustees' policy to return them to the targeted level as soon as possible. At the year end unrestricted free reserves stood at £54,230 and the Trust held £155,856 in cash and bank balances.

Principal funding sources

The majority of the Trust's income is generated from grave sales, burial fees and, grave maintenance, including the Commonwealth War Graves Commission. Other important sources of income which help to keep the cemetery viable include donations and legacies and a grant from the local authority. More detail is provided later in the report.

Investment policy and objectives

The Trust has insufficient uncommitted funds to consider long-term investments, and a review of performance and performance targets is not required. The investment policy, as in previous years, is to keep any surplus liquid funds in short-term deposits, which are low risk, and to spread the risk across at least two banks. In the fullness of time, to increase stability of the Trust, the Trust hopes to have sufficient funds to invest beyond short-term bank deposits.

Objectives, activities, achievements and performance

Principal Activity

The Trust's principal activity was the provision and maintenance of Ford Park Cemetery as a public burial place and to provide a space for education and enjoyment of the historic monuments, grade 2 architectural chapel and nature.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Public Benefit

The Charities Act 2006 introduced the requirement for charities to show they provided public benefit.

The Trustees have reviewed the objects, goals, services and objectives of the charitable company in light of this requirement and can confirm that Ford Park Cemetery Trust serves the public benefit.

This Trustees' Annual Report continues to evidence how the charitable company strived to meet need.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Wider Vision

The provision of a beautiful and safe burial place close to the heart of Plymouth remains the guiding vision of the Trust.

The Trustees share the vision and promote the importance and value of Ford Park Cemetery as a cemetery with a landscape of historic significance, beauty and tranquillity, rich in wildlife. Cemeteries should serve the living as well as the dead.

The Trustees also realise that the cemetery provides an opportunity for delivering other benefits to the community including support for leisure interests, education and exercise. This includes well supported guided walks, talks and exhibitions catering for all ages. We continue with our WW2 walks for schools, and we have had several schools take advantage of this.

Enquiries to hire the facilities of the exhibition centre, Northey Room and Chapel are welcomed and the use of our Visitors Centre to hold wakes has increased.

Thanks to the efforts of staff, volunteers, trustee-directors and other supporters, Ford Park is strongly supported as a desirable place for burials, symbols of remembrance, casual walks, guided tours of various historical and environmental elements and education and entertainment through the outstanding exhibitions. We also held several concerts and fayres throughout the year which bring in income but also attract people who may not have visited the cemetery before or were unaware of its existence or the fact that it is a working cemetery.

We continue to advertise Ford Park as the 'Cemetery of Choice' for local residents and those further afield with connections to the cemetery or Plymouth generally.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Ford Park as a Public Burial Place

Burials and purchase of burial plots have continued but slightly reduced on previous years. We are in challenging times with more families selecting cremation over burial and we are competing for a shrinking market although our sale of burial rights was the same as last year. The use of our Chapel for a service only, continues albeit considerably down on last year and previous years. We have invested in a new large screen television which allows families to show photos and videos during their service.

With the increase in the minimum wage and the considerable rise in energy costs, felt throughout all businesses, we had to increases our charges, however we are conscious of fee levels elsewhere in the area and are keen to remain a competitive and affordable choice.

As in previous years, a general grant of £10k was received from Plymouth City Council.

As in previous years we are fortunate that we continue to receive financial support from various sources such as Trust memberships, donations and bequests and although donations were slightly higher than last year they are still below the level of previous years.

Hopefully we will have some increase in donations for this coming year which will assist us to 'balance the books' and to allow us to progress some maintenance of the cemetery which we have had to put on hold due to financial constraints.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

We note below some statistics:

Burials at Ford Park Cemetery

Year Ending	Full Burials	Interment of Cremated Remains
31.03.2002	42	9
31.03.2003	40	11
31.03.2004	43	17
31.03.2005	58	24
31.03.2006	36	17
31.03.2007	50	21
31.03.2008	34	23
31.03.2009	41	17
31.03.2010	36	19
31.03.2011	42	26
31.03.2012	38	24
31.03.2013	42	19
31.03.2014	46	21
31.03.2015	40	14
31.03.2016	48	19
31.03.2017	49	18
31.03.2018	57	19
31.03.2019	54	23
31.03.2020	38	18
31.03.2021	43	19
31.03.2022	42	32
31.03.2023	30	27
31.03.2024	25	25

Sale of Burial Rights

Year Ending	Sale of Burial Rights in Perpetuity	Sale of Burial Rights for a term of years	Total
31.03.2002	-	16	16
31.03.2003	6	15	21
31.03.2004	7	13	20
31.03.2005	8	23	31
31.03.2006	19	15	34
31.03.2007	18	22	40

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

31.03.2008	8	13	21
31.03.2009	19	20	39
31.03.2010	11	21	32
31.03.2011	18	13	31
31.03.2012	8	17	25
31.03.2013	15	20	35
31.03.2014	13	19	32
31.03.2015	16	15	31
31.03.2016	12	8	20
31.03.2017	20	19	39
31.03.2018	17	18	35
31.03.2019	14	24	38
31.03.2020	13	18	31
31.03.2021	15	17	32
31.03.2022	11	31	42
31.03.2023	14	12	26
31.03.2024	6	21	27

Chapel service only

Year ended	Number
31.03.2019	34
31.03.2020	79
31.03.2021	93
31.03.2022	59
31.03.2023	55
31.03.2024	39

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Ford Park as a Working Cemetery

There are priorities to be observed in managing the grounds for burials, grave maintenance, access, amenity, wildlife and aesthetics.

Our priorities are:

Safety for staff and all visitors

We have policies in place, which are prepared by our contracted Health & Safety consultant, including closing the cemetery where severe weather warnings are in place, annual inspection of the trees, methods of grave preparation and backfilling, testing of grave headstones and heavy statues and ornamentation and the requirement to always keep dogs on leads. We had to close the cemetery on several occasions due to severe weather warnings and we have recently completed our 5 yearly monument testing program.

Referring particularly to dog walkers we cannot emphasise too much the risks posed by dogs not being appropriately controlled - accidents to staff and visitors - health issues from faeces and distress to those visiting the resting places of loved ones. We have resisted banning dogs as we know that to responsible owners their pet provides company and security. We have had several cases of abusive and aggressive dog owners who have reacted to either staff or volunteers politely requesting them to put their dogs on leads. We will continue to keep this under review. We ask all visitors to take time to read the signs and follow their guidance.

Currently we do not charge for cars parked in the designated areas by genuine visitors to the cemetery.

However, cars are parked at the owner's risk, and we reserve the right to raise charges and/or to move improperly parked vehicles.

The 5MPH speed limit is essential for safety.

Aesthetics

We want Ford Park to be an attractive, comforting, tranquil and respectful place for all, but particularly in the context of a place for burials. We try to ensure that the view from the main gates towards the restored Victorian Chapel is particularly attractive and well maintained. Our volunteers continue to keep the memorialised roses in front of the vaults by the carpark well-tended and they look a picture when they are in bloom. We also try to keep other areas accessible and attractive but with consideration for wild flora and fauna, allowing in places wildflowers to blossom and seed, but as always, with the increased growing season the work of keeping the grass down is a challenge for our ground staff.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Funerals

This is our key purpose and focus. We must ensure that the roads and paths are accessible to vehicles and pedestrians and that care is taken to minimise impact of new burials on neighbouring burial plots and grave furniture. We have one section of road leading up past the Roman Catholic section that requires attention once funds become available.

We provide a comprehensive burial service including:

• Traditional environmentally responsible burials and interment of cremated remains.

• Availability of our beautifully restored listed Victorian Chapel for services of all faiths and secular services

• Reception facilities for pre or post funeral conversations and refreshments

• Choice of location

• The option to purchase 25 year or longer including 'in perpetuity' (nominally but incorrectly referred to as freehold), leases of grave spaces

History

The cemetery established by Act of Parliament in the nineteenth century continued after the previous company went into liquidation but the cemetery was saved due to the efforts of the Guardians who preceded the Trust (two of whom are current Trustees) and the considerable support they generated. It is because over 26,000 local people took the time to sign the petitions to save the cemetery that the Trust was set up and the cemetery continues to survive. We acknowledge that the continuing support of the community is a key element in our current and future survival. We need the people of Plymouth and others with a tie to the Cemetery to feel ownership and pride in what they and we have achieved in saving the cemetery for burials and wider community and wildlife benefits. This is why we offer access to Ford Park as frequently as we can safely manage and why we provide exhibitions and other events including seasonal happenings such as the Summer and other Fairs and Bric-a-Brac sales, Concerts, Carol Services, Quiz shows, jigsaw exchanges and walks and talks and the like all ensure that we reach out to and cater for as many people as possible.

Wildlife

We are aware of the limited niches in a city such as Plymouth where indigenous wildlife thrives and seek to manage the cemetery with consideration for the diversity of wildlife present in the cemetery in as far as it is compatible with the other aims above. Many birds and other creatures have made the cemetery their main residence. One of our past Chairman, John Boon, has prepared a draft environmental policy to enable us to manage the cemetery in an ecological and 'green' manner with a view to considering wildlife and lowering our carbon footprint.

Managing the cemetery grounds is always a challenge. The grass growing season seems to increase each year and grass can display phenomenal growth in short periods of time. Balancing the ordered and cared for appearance of the cemetery is difficult with acknowledgement of the longer grass habitat preferred by some wildlife and the limited resources available in terms of manpower and equipment.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

The Office

Our office staff are always pleased to help enquirers find graves, arrange maintenance contracts and advise on forthcoming events. They are particularly efficient in the compassionate manner in which they deal with grieving families who wish to use our services.

The Visitors Centre

The Visitors' Centre and café are a good source of income with visitors who wish to look at the various exhibitions or just want to have a cup of tea and a chat with friends. It has also continued to be well used for wakes and other meetings which is another source of income, and we are continuing to advertise this facility for hire for these and other types of hire. There is a shop attached to the café which sells a variety of jams and chutneys and other interesting items.

Exhibitions

We have continued with our excellent series of exhibitions this year which have included Maritime Disasters, Dirty Old Town - 19th Century Plymouth, Victorian Symbolism and Notable Woman. We also had a short exhibition on the Royal Family in conjunction with the Coronation.

We do not charge for entry to the exhibitions, but donations are always welcome and once again the comments in the visitor's book have been very complimentary. We are indebted to one of our trustees, Dr Ian Hodgins, who prepares the posters for the exhibitions in a very professional manner.

The exhibitions are another way of advertising the cemetery and we regularly get visitors who have never been to the cemetery before.

The Northey Room

The Northey Room continues to be used for the craft club and for refreshments on Saturday mornings and when we have visiting volunteer groups from various organisations. This brings in essential income for the Trust. It is also used as an additional meeting room, and we are trying to advertise this area for additional bookings for meetings etc.

Walks and Talks

These events benefit the Trust in promoting awareness of its existence and produces some income. The events are advertised in our events' calendar and have this year included walks and a talk to coincide with each exhibition, and several private walks booked by outside organisations and run by our heritage team.

External Events

The Trust supports various events in the local community run by Plymouth City Council or other organisations with trustees or volunteers attending to promote the Trust. Our volunteers also attend Harewood House for a week to run the coffee and refreshments which brings additional income.

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Fairs and Bric a Brac Sales

We held our Spring, Summer and Christmas Fayres selling a variety of items either donated or made by volunteers which raised a significant income. Our Bric a Brac sales are held every Saturday - again raising much needed income for the trust. We held our Remembrance service, Annual Carol Service and the Classical Guitar Concert with David Cotter. We held two Quiz nights with refreshments and a variety of themed lunches which were well attended. This year we held our first dog show which was a great success, and our thanks must go to Warwick Lightfoot, one of our trustees, for suggesting and organising it. This event is now added to our calendar - please look out for it. We have a calendar of events available on our website or in paper form from the Trust's office. Opening hours Monday to Friday except Bank Holidays between 9am and 4pm.

New Ideas

If you have a new idea which would raise funds for the Trust or increase awareness of our existence then please contact the Chair by email: jcfordpark@aol.com

Thanks and Acknowledgements

The problem as always with thankyous and general acknowledgements is there is always some important person or some organisation missed, so as the Chairman of Ford Park Cemetery Trust I apologise in advance to those persons and organisations missed:

Those I have remembered include:

Our volunteers who contribute so much to the life of Ford Park individually and as part of the various support groups such as the separate but supporting Friends of Ford Park Charity
Our Trustees who give up their time and provide insights and advice without remuneration
Our full and part-time staff who under the supervision of their managers, Jackie Bruce (office staff) and Peter Turner (grounds staff), show great commitment to the success of the Cemetery
You - our members whose interest in the Cemetery make it so worthwhile
Those who have given donations both big and small
General supporters including those who attend our events
The undertakers who work with us to ensure that Ford Park is the 'Cemetery of Choice'
Plymouth City Council
The Commonwealth War Graves Commission
The stonemasons who undertake their work with care and consideration
Our accountants Francis Clark

The annual report was approved by the Trustees of the Trust on 11/12/24 and signed on its behalf by:

.....
Mr J Clamp (Chair)
Trustee

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Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Ford Park Cemetery Trust (a company limited by guarantee) for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the Trust on 11/12/24 and signed on its behalf by:

J Clamp

.....

Mr J Clamp (Chair)
Trustee

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Ford Park Cemetery Trust (a company limited by guarantee)

Independent Examiner's Report to the trustees of Ford Park Cemetery Trust (a company limited by guarantee) ('the Company')

I report to the Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the 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 Trust'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 Ford Park Cemetery Trust (a company limited by guarantee) 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.

Signed by:
Duncan Leslie
40B3EDEB03244...
Duncan Leslie (FCA)
Chartered Accountants & Statutory Auditor
PKF Francis Clark

Melville Building East
Unit 18, 23 Royal William Yard
Plymouth
PL1 3GW

Date: 16 December 2024

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Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	24,708	5,376	30,084
Charitable activities	4	151,240	-	151,240
Other trading activities	5	20,005	-	20,005
Investment income	6	1,609	-	1,609
Total income		197,562	5,376	202,938
Expenditure on:				
Raising funds	7	(14,825)	(1,123)	(15,948)
Charitable activities	8	(211,555)	(14,087)	(225,642)
Total expenditure		(226,380)	(15,210)	(241,590)
Net expenditure		(28,818)	(9,834)	(38,652)
Net movement in funds		(28,818)	(9,834)	(38,652)
Reconciliation of funds				
Total funds brought forward		306,143	570,169	876,312
Total funds carried forward	18	277,325	560,335	837,660

The notes on pages 18 to 29 form an integral part of these financial statements.

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Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	23,441	5,020	28,461
Charitable activities	4	155,952	-	155,952
Other trading activities	5	18,181	-	18,181
Investment income	6	189	-	189
Total income		197,763	5,020	202,783
Expenditure on:				
Raising funds	7	(17,443)	-	(17,443)
Charitable activities	8	(214,691)	(13,931)	(228,622)
Total expenditure		(232,134)	(13,931)	(246,065)
Net (expenditure)/income		(34,371)	(8,911)	(43,282)
Net movement in funds		(34,371)	(8,911)	(43,282)
Reconciliation of funds				
Total funds brought forward		340,514	579,080	919,594
Total funds carried forward	18	306,143	570,169	876,312

All of the Trust's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 is shown in note 18.

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Ford Park Cemetery Trust (a company limited by guarantee)

(Registration number: 03895150)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	696,761	717,531
Current assets			
Debtors	15	9,901	23,998
Cash at bank and in hand		155,856	160,323
		165,757	184,321
Creditors: Amounts falling due within one year	16	(19,284)	(19,465)
Net current assets		146,473	164,856
Total assets less current liabilities		843,234	882,387
Creditors: Amounts falling due after more than one year	17	(5,574)	(6,075)
Net assets		837,660	876,312
Funds of the Trust:			
Restricted		560,335	570,169
Unrestricted income funds			
Unrestricted		277,325	306,143
Total funds	18	837,660	876,312

For the financial year ending 31 March 2024 the Trust was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Trust to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 14 to 29 were approved by the Trustees, and authorised for issue on 11/12/24 and signed on their behalf by:

.....
Mr J Clamp (Chair)
Trustee

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Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net (expenditure) / income for the reporting period		(38,652)	(43,282)
Adjustments to cash flows from non-cash items			
Depreciation	8	21,528	21,492
Investment income	6	(1,609)	(189)
(Profit)/loss on disposal of fixed assets	10	610	-
		(18,123)	(21,979)
Working capital adjustments			
Decrease/(increase) in debtors	15	14,097	(1,597)
(Decrease)/increase in creditors	16	(2,486)	3,378
Increase in deferred income	16, 17	1,804	1,719
Net cash flows from operating activities		(4,708)	(18,479)
Cash flows from investing activities			
Interest receivable and similar income	6	1,609	189
Purchase of tangible fixed assets	14	(2,368)	(39,863)
Sale of tangible fixed assets		1,000	-
Net cash flows from investing activities		241	(39,674)
Cash flows from financing activities			
Repayment of capital element of finance leases and HP contracts		-	(300)
Net decrease in cash and cash equivalents		(4,467)	(58,453)
Cash and cash equivalents at 1 April		160,323	218,776
Cash and cash equivalents at 31 March		155,856	160,323

All of the cash flows are derived from continuing operations during the above two periods.

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Trust status

The Trust is a company limited by guarantee and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Trust in the event of liquidation.

The address of its registered office is:
Ford Park Cemetery
Ford Park Road
PLYMOUTH
PL4 6NT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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) (effective - 1 January 2019) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Basis of preparation
Ford Park Cemetery Trust (a company limited by guarantee) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Trust.

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Judgements and key sources of estimation uncertainty

In the application of the Trust's accounting policies, which are described in this note, management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historically known factors and experience. Therefore management do not perceive there to be any critical areas of judgement or key sources of estimation uncertainty in the formulation of the financial statements.

Any estimates and underlying assumptions used by management such as depreciation rates are reviewed on an ongoing basis. Any revision deemed to be required to any accounting estimates would be recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Income and endowments

All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Trust before the Trust is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Trust and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Trust.

Grants receivable

Grants are recognised when the Trust has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the Trust has unconditional entitlement.

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Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Trust's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation
The Trust is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Trust is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land & Buildings	2% straight line
Office furniture & equipment	25% straight line
Computer equipment	33% straight line
Outside equipment	10% straight line
Motor vehicles	20% straight line

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Trust.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Financial instruments

Classification

The Trust holds the following financial instruments:

- Short term trade and other debtors and creditors; and
- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The Trust has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Trust becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Trust's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	9,591	5,376	14,967	18,461
Legacies	5,117	-	5,117	-
Grants, including capital grants;				
Government grants	10,000	-	10,000	10,000
	24,708	5,376	30,084	28,461

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Income from charitable activities

	Unrestricted funds £	Total 2024 £	Total 2023 £
Burial and other fees	46,675	46,675	51,387
Naval graves	11,534	11,534	11,534
Grave maintenance income	38,557	38,557	37,205
Lease of graves	32,963	32,963	34,793
War grave maintenance income	20,136	20,136	20,136
Membership fees	1,055	1,055	880
Exhibitions	320	320	17
	151,240	151,240	155,952

5 Income from other trading activities

	Unrestricted funds £	Total 2024 £	Total 2023 £
Visitor centre income	9,262	9,262	8,663
Memorial benches and plaques	8,093	8,093	6,482
Sundry income	2,650	2,650	3,036
	20,005	20,005	18,181

6 Investment income

	Unrestricted funds £	Total 2024 £	Total 2023 £
Interest receivable on bank deposits	1,609	1,609	189

Docusign Envelope ID: 856B7948-9FF9-4059-BEE0-09E723BCCB17

Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Memorial benches and plaques	2,194	-	2,194	1,482
Office expenses	1,891	-	1,891	1,807
Printing and stationery	618	-	618	1,472
Visitor centre costs	2,204	1,123	3,327	4,579
Sundry expenses	4,472	-	4,472	5,342
Hospitality costs	1,401	-	1,401	926
Post and telephone	2,045	-	2,045	1,835
	14,825	1,123	15,948	17,443

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Wages and salaries	144,190	-	144,190	151,680
Staff training	-	-	-	75
Cemetery maintenance	8,175	-	8,175	6,951
Insurance	20,625	-	20,625	19,745
Light heat and power	11,920	-	11,920	8,286
Motor expenses	1,207	-	1,207	1,375
Repairs and renewals	-	1,467	1,467	3,612
Security	-	2,441	2,441	2,438
Bad debts	-	65	65	-
Depreciation	-	21,528	21,528	21,492
Loss on disposal of fixed aseets	-	610	610	-
Legal and professional	-	6,788	6,788	6,517
Saff uniform	-	440	440	601
Bank charges	-	1,236	1,236	1,290
Governance costs	-	4,950	4,950	4,560
	186,117	39,525	225,642	228,622

Docusign Envelope ID: 856B7948-9FF9-4059-BEE0-09E723BCCB17

£211,555 (2023: £214,691) of the above expenditure was attributable to unrestricted funds and £14,087 (2023: £13,931) to restricted funds.

9 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Depreciation	100%	7,441	14,087	21,528	21,492
Office costs	100%	6,259	-	6,259	8,016
Legal and professional	100%	6,788	-	6,788	6,517
Governance	100%	4,950	-	4,950	4,560
		25,438	14,087	39,525	40,585

All governance and support costs are allocated to expenditure on charitable activities.

Governance costs

	Unrestricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	4,200	4,200	3,960
Other fees paid to examiners	750	750	600
	4,950	4,950	4,560

10 Net outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Loss on disposal of fixed assets held for the Trust's own use	610	-
Depreciation of fixed assets	21,528	21,492
Independent examiner's fees	4,200	3,960
Independent examiner's other services	750	600

Docusign Envelope ID: 856B7948-9FF9-4059-BEE0-09E723BCCB17

11 Trustees' remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Trust during the year.

No Trustees have received any reimbursed expenses or any other benefits from the Trust during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	139,994	148,029
Social security costs	2,846	2,485
Pension costs	1,350	1,166
	144,190	151,680

The average number of persons (including senior management team) employed by the Trust during the year was as follows:

	2024 No	2023 No
Full and part time employees	11	14

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Trust were £52,955 (2023 - £52,143).

13 Taxation

The Trust is a registered charity and is therefore exempt from taxation.

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Other tangible fixed asset £	Total £
Cost					
At 1 April 2023	950,867	38,963	7,550	-	997,380
Additions	-	790	-	1,578	2,368
Disposals	-	-	(2,300)	-	(2,300)
At 31 March 2024	950,867	39,753	5,250	1,578	997,448
Depreciation					
At 1 April 2023	249,013	29,883	953	-	279,849
Charge for the year	19,018	2,247	263	-	21,528
Eliminated on disposals	-	-	(690)	-	(690)
At 31 March 2024	268,031	32,130	526	-	300,687
Net book value					
At 31 March 2024	682,836	7,623	4,724	1,578	696,761
At 31 March 2023	701,854	9,080	6,597	-	717,531

15 Debtors

	2024 £	2023 £
Trade debtors	8,344	20,841
Prepayments	1,557	3,073
Other debtors	-	84
	9,901	23,998

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	980	2,709
Other taxation and social security	2,009	2,080
Other creditors	216	1,892
Accruals	4,950	3,960
Deferred income	11,129	8,824
	19,284	19,465

Docusign Envelope ID: 856B7948-9FF9-4059-BEE0-09E723BCCB17

	2024 £	2023 £
Deferred income at 1 April 2023	8,824	8,148
Resources deferred in the period	11,129	8,824
Amounts released from previous periods	(8,824)	(8,148)
Deferred income at year end	11,129	8,824

17 Creditors: amounts falling due after one year

	2024 £	2023 £
Deferred income	5,574	6,075

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
Unrestricted income fund	306,143	197,562	(226,380)	277,325
Restricted funds				
Long term maintenance fund	70,067	-	(302)	69,765
Victorian Chapel fund	477,039	-	(12,892)	464,147
Bell Tower Project	15,737	-	(1,123)	14,614
Friends of Ford Park	7,326	5,376	(893)	11,809
Total restricted funds	570,169	5,376	(15,210)	560,335
Total funds	876,312	202,938	(241,590)	837,660

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
Unrestricted income fund	340,514	197,763	(232,134)	306,143
Restricted				
Long term maintenance fund	70,369	-	(302)	70,067
Victorian Chapel fund	489,931	-	(12,892)	477,039
Bell Tower Project	15,717	20	-	15,737
Friends of Ford Park	3,063	5,000	(737)	7,326
Total restricted funds	579,080	5,020	(13,931)	570,169
Total funds	919,594	202,783	(246,065)	876,312

The specific purposes for which the funds are to be applied are as follows:

Long term maintenance funds:
In previous years the Trust received funds for maintaining specific graves and monuments. The interest accruing on the deposits and, if necessary any capital, is to be used for the long term maintenance of these. Any fund remaining after 100 years will revert to the unrestricted general fund. During the year a depreciation charge of £302 has been provided in respect of a ride on mower leading a balance of £69,765 at the year end.

Victorian Chapel restoration fund:
In previous years the Trust was successful in its bid for Heritage Lottery funding to restore the Victorian Chapel. Funds raised and donations received have been treated as restricted funds and will be used for the project accordingly. During the year a depreciation charge of £12,892 has been provided in repect of the chapel leaving a balance of £464,147 at the year end.

Bell Tower Project fund:
The Trust had previously received donations of £15,737 from the public for the restoration of the chapel bell tower. During the year £1,123 restoration costs were incurred leaving a year end of balance of £14,614 carried forward for use in future years.

Friends of Ford Park:
In 2022 £2,988 was donated for the purchase of strimmers, depreciation provisions totalling £412 have been provided in previous years. A further provision of £485 has been made this year leaving a net book value of £2,091. During the year a further of £5,376 was received for strimmers of which £1,578 was used with the balance of £3,798 being carried forward for future use. A depreciation provision of £158 has been charged this year on the strimmers purchased and the net book value included in fixed assets is £1,420 as at 31 March 2024. During 2023 a donation of £5,000 was received towards the purchase of a motor vehicle and deprecation was charged of £250, a further depreciation provision of £250 has been charged this year and the net book value at the end of the year was £4,500.

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Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	223,095	473,666	696,761
Current assets	79,088	86,669	165,757
Current liabilities	(19,284)	-	(19,284)
Creditors over 1 year	(5,574)	-	(5,574)
Total net assets	277,325	560,335	837,660

20 Control

The charitable company is controlled by the Trustees who are also the directors of the company.

FORD PARK CEMETERY TRUST

England & Wales - Charity number 1079060

Accounts

Company registration number: 03895150

Trust registration number: 1079060

Ford Park Cemetery Trust (a company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

PKF FRANCIS CLARK

Shared Ambition

Ford Park Cemetery Trust (a company limited by guarantee)

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Reference and Administrative Details

Trustees and officers

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

Trustees:	Mr J Clamp (Chair) Mr D Coles (appointed 4 November 2022) Ms W Coulton (appointed 7 January 2023 and resigned 3 October 2023) Mrs M Heath Dr Ian Hodgins (appointed 7 January 2023) Mr W Lightfoot (appointed 4 November 2022) Mr R Martin (appointed 4 November 2022) Mrs L Noad Miss J Northey Mr R Tatam (appointed 7 January 2023) Mr J West (appointed 7 January 2023)
Senior Management / Leadership Team:	Miss J Bruce, Office manager Mr P Turner, Grounds Manager
Principal Office:	Ford Park Road Plymouth Devon PL4 6NT The Trust is incorporated in England & Wales.
Trust Registration Number:	1079060
Company Registration Number:	03895150
Independent Examiner:	Francis Clark LLP Chartered Accountants & Statutory Auditor Melville Building East Unit 18, 23 Royal William Yard Plymouth PL1 3GW
Bankers:	Lloyds TSB Raleigh Street Derry's Corss PLYMOUTH PL1 1EU

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Structure, governance and management

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Company's 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 (second edition - October 2019).

Status

The Company was incorporated on 13 December 1999 and is bound by its Memorandum and Articles of Association. The Company is limited by guarantee, having no share capital. It is a registered charity. In the event of the company being wound up the liability of each Trustee is limited to £10.

The business of the Trust is managed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Potential Trustees are asked to attend a number of Board meetings as an observer, to see how the Trust works. Following appointment and once they have settled in, they usually take on a specific task as part of their duties as a Trustee.

For on-going training purposes, support is provided by other Trustees to ensure others are happy with their role and can complete the various tasks correctly.

Organisational structure and decision-making

The Trust does not form part of a larger group or have a parent company or subsidiary. The responsibility of running the Trust falls to the Trustees.

The Board of Trustees meet formally once a month to review financial details, discuss events, requirements, and the general matters for the running of the Trust. When required the board take external advice, for example on repairs to property, so they can make the appropriate decision for the distribution of funds. All decisions are made on a majority vote.

Key management personnel

Key management personnel consists of the Grounds Manager and the Office Manager.

Financial review

Results

The Trustees report an overall deficit of the year of £43,282 (2022: surplus £22,671). Unrestricted reserves have decreased from £340,514 to £306,143, with free reserves decreasing from £136,460 to £74,787. Free reserves are unrestricted funds readily available to spend on any of the Trust's purposes.

The Trustees are continuing to focus on increasing the Trust's income and controlling its costs. The Trust continues to keep costs under control in the continuing difficult economic circumstances.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Going concern

After making appropriate enquires and due consideration, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Policy on reserves

The Trustees are mindful of their obligation to apply the income of their Trust in the furtherance of its purposes within a reasonable period of receipt whilst at the same time recognising the long-term planning needed to fully achieve theTrust's objectives. In arriving at a suitable level of retained funds, the Trustees have taken account of the likely recurrence of its main sources of income, the seasonal manner in which income and expenditure can arise, health and safety considerations and on-going commitments and contingencies. In ideal circumstances the Trustees consider £50,000 to be a desirable level of retained unrestricted liquid reserves. When reserves fall below this level it is the Trustees' policy to return them to the targeted level as soon as possible. At the year end unrestricted free reserves stood at £74,787 and the Trust held £160,323 in cash and bank balances.

Principal funding sources

The vast majority of the Trust's income is generated from burial fees and grave maintenance, as well as donations received from the local community and legacies left to the Trust. Local government also provides grants to the Trust. More detail is provided later in the report.

Investment policy and objectives

The Trust has insufficient uncommitted funds to consider long-term investments, and a review of performance and performance targets is not required. The Trust continues to grow, which dictates that the investment policy is to keep any surplus liquid funds in short-term deposits, which are low risk, and to spread the risk across at least two banks. In the fullness of time, should the Trust have sufficient funds to invest beyond short-term bank deposits, it would seek independent professional advice, including considering ethical and other issues.

Objectives, activities, achievements and performance

Principal Activity

The Trust's principal activity was the provision and maintenance of Ford Park Cemetery as a public burial place.

Public Benefit

The Charities Act 2006 introduced the requirement for charities to show they provided public benefit.

The Trustees have reviewed the objects, goals, services and objectives of the charitable company in light of this requirement and can confirm that Ford Park Cemetery Trust serves the public benefit.

This Trustees' Annual Report continues to evidence how the charitable company strived to meet need.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

The Wider Vision

The guiding vision of Ford Park Cemetery Trust is the provision of a beautiful and safe burial place close to the heart of Plymouth physically and emotionally.

The Trustees share the vision and promote the importance and value of Ford Park Cemetery as a cemetery with a landscape of beauty and tranquillity, rich in history and wildlife.

The Trustees also realise that the cemetery provides an opportunity for delivering other benefits to the community including support for leisure interests and education.

In normal (non Covid 19 restricted), years this includes well supported guided walks, talks and exhibitions catering for all ages. Enquiries to hire the facilities of the exhibition centre, Northey Room and Chapel are welcomed.

Thanks to the efforts of staff, volunteers, trustee-directors and other supporters, Ford Park is strongly supported as a desirable place for burials, symbols of remembrance, casual walks, guided tours of various historical and environmental elements and education and entertainment through the outstanding exhibitions. We hope that Ford Park will increasingly become the 'Cemetery of Choice' for local residents and those further afield with connections to the cemetery or Plymouth generally.

Ford Park as a Public Burial Place

Burials and purchase of burial plots have continued.

Some further increases to charges have been made - however we are conscious of fee levels elsewhere in the area and are keen to remain a competitive and affordable choice.

As in previous years, a reduced general grant of £10k was received from Plymouth City Council.

We are very thankful to those whom, keen to see the cemetery survive, regard our charges as minimum contributions and support us further by lifetime memberships and donations and bequests. We hope such support will increase this year to help us close the gaps in income and to allow us to create improvements.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

We note below some statistics:

Burials at Ford Park Cemetery

Year Ending	Full Burials	Interment of Cremated Remains
31.03.2002	42	9
31.03.2003	40	11
31.03.2004	43	17
31.03.2005	58	24
31.03.2006	36	17
31.03.2007	50	21
31.03.2008	34	23
31.03.2009	41	17
31.03.2010	36	19
31.03.2011	42	26
31.03.2012	38	24
31.03.2013	42	19
31.03.2014	46	21
31.03.2015	40	14
31.03.2016	48	19
31.03.2017	49	18
31.03.2018	57	19
31.03.2019	54	23
31.03.2020	38	18
31.03.2021	43	19
31.03.2022	42	32
31.03.2023	30	27

Sale of Burial Rights

Year Ending	Sale of Burial Rights in Perpetuity	Sale of Burial Rights for a term of years	Total
31.03.2002	-	16	16
31.03.2003	6	15	21
31.03.2004	7	13	20
31.03.2005	8	23	31
31.03.2006	19	15	34
31.03.2007	18	22	40
31.03.2008	8	13	21

31.03.2009	19	20	39
31.03.2010	11	21	32
31.03.2011	18	13	31
31.03.2012	8	17	25
31.03.2013	15	20	35
31.03.2014	13	19	32
31.03.2015	16	15	31
31.03.2016	12	8	20
31.03.2017	20	19	39
31.03.2018	17	18	35
31.03.2019	14	24	38
31.03.2020	13	18	31
31.03.2021	15	17	32
31.03.2022	11	31	42
31.03.2023	14	12	26

Chapel service only

Year ended	Number
31.03.2019	34
31.03.2020	79
31.03.2021	93
31.03.2022	59
31.03.2023	55

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Ford Park as a Working Cemetery

There are priorities to be observed in managing the grounds for burials, grave maintenance, access, amenity, wildlife and aesthetics.

Our priorities are:

Safety for staff and all visitors

With this in mind we have policies in place to follow, including closing the cemetery where severe weather warnings are in place, annual inspection of the trees, methods of grave preparation and backfilling, testing of grave headstones and heavy statues and ornamentation and the requirement to keep dogs on leads at all times. Referring particularly to dog walkers we cannot emphasise too much the risks posed by dogs not being appropriately controlled - accidents to staff and visitors - health issues from faeces and distress to those visiting the resting places of loved ones. We have resisted banning dogs as we know that to responsible owners their pet provides company and security. We will continue to keep this under review. We ask all visitors to take time to read the signs and follow their guidance. We employ an outside agency to support us in health and safety aspects of Ford Park Cemetery.

Aesthetics

We want Ford Park to be an attractive, comforting, tranquil and respectful place for all, but particularly in the context of a place for burials. We try to ensure that the view from the main gates towards the restored Victorian Chapel is attractive and well maintained. We also try to keep other areas accessible and attractive but with consideration for wild flora and fauna, allowing in places wildflowers and blossom and seed.

Funerals

This is our key purpose and focus. We have to ensure that the roads and paths are accessible to vehicles and pedestrians and that care is taken to minimise impact of new burials on neighbouring burial plots and grave furniture. We provide a comprehensive burial service including:

- Traditional environmentally responsible burials and interment of cremated remains
- Availability of our beautifully restored listed Victorian Chapel for services of all faiths and secular services
- Reception facilities for pre or post funeral conversations and refreshments
- Choice of location
- The option to purchase 25 year or longer including "in perpetuity" (nominally freehold), leases of grave spaces

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

History

The cemetery established by Act of Parliament in the nineteenth century continued after the previous company went into liquidation due to the efforts of the Guardians who preceded the Trust (two of whom are current Trustees) and the considerable support generated. It is because over 26,000 local people took the time to sign the petitions to save the cemetery that the Trust was set up and the cemetery continues to survive. We acknowledge that the continuing support of the community is a key element in our current and future survival. We need the people of Plymouth and others with a tie to the Cemetery to feel ownership and pride in what they and we have achieved in saving the cemetery for burials and wider benefits. This is why we offer access to Ford Park as frequently as we can safely manage and why we provide exhibitions and other events including seasonal happenings such as the Summer and other Fairs and Bric-a-Brac sales, Concerts, Carol Services and walks and talks and the like to ensure that we reach out to and cater for as many people as possible.

Wildlife

We are aware of the limited niches in a city such as Plymouth where indigenous wildlife thrive, and seek to manage the cemetery with consideration for the diversity of wildlife present in the cemetery in as far as it is compatible with the other aims above. Many birds and other creatures have made the cemetery their main residence.

Managing the cemetery grounds is always a challenge. The grass growing season seems to increase each year and grass can display phenomenal growth in short periods of time. Balancing the ordered and cared for appearance of the cemetery is difficult with acknowledgement of the longer grass habitat preferred by some wildlife and the limited resources available in terms of manpower and equipment.

The Office

Our office staff are always pleased to help enquirers find graves, arrange maintenance contracts and advise on forthcoming events.

The Visitors Centre

The Visitors' Centre is ideal for just dropping in for coffee and cake. It can also be booked for events from wakes to wedding receptions. There is a shop here with interesting items for sale.

Exhibitions

Exhibitions are held in the Visitors Centred they are diverse and often have a focus on issues which link to Plymouth or our shared national heritage. All are welcome and admission is free (although donations are gratefully received). The exhibitions are often attended by folk unfamiliar with the cemetery and the Trust and this helps to get the message across that we are a working cemetery and much more besides. The visitors to the exhibitions regularly show their appreciation of the displays verbally and in their comments left in the visitors' book.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

The Northey Room

This area provides an area for volunteers to produce craft offerings and Christmas wreaths which provide a significant income for the Trust.

Walks and Talks

These events benefit the Trust in promoting awareness of its existence and also produces some income. The events are advertised in our events' calendar, and provide many interesting historical and environmental insights into the Cemetery. Again the pandemic caused suspension but these popular activities are now continuing. Please check the website before visiting the cemetery just in case there are any late changes affecting your chosen activity.

Fairs and Bric a Brac Sales

Seasonal events such as the Summer Sale offer various opportunities to purchase a variety of contributed and crafted items from plants to oil paintings. The Bric a Brac sales are held regularly on Saturdays and contribute valuable income.

New Ideas

If you have a new idea which would raise funds for the Trust or increase awareness of our existence then please contact the Chair by email: jcfordpark@aol.com
This year we launched a Dog Show which proved very popular and will be held again next year.

External Events

The Trust is always grateful to the dedicated volunteers / Trustees who attend events on the Trust's behalf.

Thanks and Acknowledgements

The problem as always with thankyous and general acknowledgements is there is always some really important person or some organisation missed, so as the Chairman of Ford Park Cemetery Trust I apologise in advance to those persons and organisations missed:

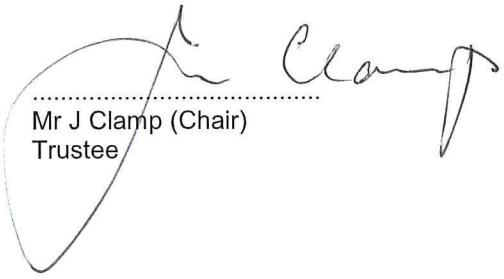
Those I have remembered include:

Our volunteers who contribute so much to the life of Ford Park individually and as part of the various support groups
Our Trustees who give up their time and provide insights and advice without remuneration
Our full and part-time staff who under the supervision of their managers, Jackie Bruce (office staff) and Peter Turner (Grounds Staff), show great commitment to success of the Cemetery
You - our members whose interest in the Cemetery make it so worthwhile
Those whom have given donations both big and small
General supporters including those who attend our events
The undertakers who work with us to ensure that Ford Park is the Cemetery of Choice
Plymouth City Council
The Commonwealth War Graves Commission
The stonemasons who undertake their work with care and consideration
Our accountants Francis Clark

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

The annual report was approved by the Trustees of the Trust on 1/12/23 and signed on its behalf by:



.....
Mr J Clamp (Chair)
Trustee

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Ford Park Cemetery Trust (a company limited by guarantee) for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the Trust on 1/12/23 and signed on its behalf by:

.....
Mr J Clamp (Chair)
Trustee

Ford Park Cemetery Trust (a company limited by guarantee)

Independent Examiner's Report to the trustees of Ford Park Cemetery Trust (a company limited by guarantee) ('the Company')

I report to the Trust Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trust'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 Trust'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 Ford Park Cemetery Trust (a company limited by guarantee) 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.

PKF Francis Clark

.....

Duncan Leslie (FCA)
Chartered Accountants & Statutory Auditor
PKF Francis Clark

Melville Building East
Unit 18, 23 Royal William Yard
Plymouth
PL1 3GW

Date: 08/12/2023

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	23,441	5,020	28,461
Charitable activities	4	155,952	-	155,952
Other trading activities	5	18,181	-	18,181
Investment income	6	189	-	189
Total income		197,763	5,020	202,783
Expenditure on:				
Raising funds	7	(17,443)	-	(17,443)
Charitable activities	8	(214,691)	(13,931)	(228,622)
Total expenditure		(232,134)	(13,931)	(246,065)
Net expenditure		(34,371)	(8,911)	(43,282)
Net movement in funds		(34,371)	(8,911)	(43,282)
Reconciliation of funds				
Total funds brought forward		340,514	579,080	919,594
Total funds carried forward	18	306,143	570,169	876,312

The notes on pages 17 to 28 form an integral part of these financial statements.

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	41,040	3,083	44,123
Charitable activities	4	194,498	-	194,498
Other trading activities	5	21,557	-	21,557
Investment income	6	12	-	12
Total income		257,107	3,083	260,190
Expenditure on:				
Raising funds	7	(21,296)	-	(21,296)
Charitable activities	8	(202,542)	(13,681)	(216,223)
Total expenditure		(223,838)	(13,681)	(237,519)
Net (expenditure)/income		33,269	(10,598)	22,671
Net movement in funds		33,269	(10,598)	22,671
Reconciliation of funds				
Total funds brought forward		307,245	589,678	896,923
Total funds carried forward	18	340,514	579,080	919,594

All of the Trust's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2023 is shown in note 18.

Ford Park Cemetery Trust (a company limited by guarantee)

(Registration number: 03895150)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	717,531	699,160
Current assets			
Debtors	15	23,998	22,401
Cash at bank and in hand		160,323	218,776
		184,321	241,177
Creditors: Amounts falling due within one year	16	(19,465)	(15,711)
Net current assets		164,856	225,466
Total assets less current liabilities		882,387	924,626
Creditors: Amounts falling due after more than one year	17	(6,075)	(5,032)
Net assets		876,312	919,594
Funds of the Trust:			
Restricted		570,169	579,080
Unrestricted income funds			
Unrestricted		306,143	340,514
Total funds	18	876,312	919,594

For the financial year ending 31 March 2023 the Trust was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Trust to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 13 to 28 were approved by the Trustees, and authorised for issue on 1/12/23 and signed on their behalf by:

.....
Mr J Clamp (Chair)
Trustee

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net (expenditure) / income for the reporting period		(43,282)	22,671
Adjustments to cash flows from non-cash items			
Depreciation	8	21,492	20,598
Investment income	6	(189)	(12)
		(21,979)	43,257
Working capital adjustments			
Increase in debtors	15	(1,597)	(14,041)
Increase in creditors	16	3,378	652
Increase/(decrease) in deferred income	16, 17	1,719	(924)
Net cash flows from operating activities		(18,479)	28,944
Cash flows from investing activities			
Interest receivable and similar income	6	189	12
Purchase of tangible fixed assets	14	(39,863)	(2,988)
Net cash flows from investing activities		(39,674)	(2,976)
Cash flows from financing activities			
Repayment of capital element of finance leases and HP contracts		(300)	(720)
Net (decrease)/increase in cash and cash equivalents		(58,453)	25,248
Cash and cash equivalents at 1 April		218,776	193,528
Cash and cash equivalents at 31 March		160,323	218,776

All of the cash flows are derived from continuing operations during the above two periods.

Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Trust status

The Trust is a company limited by guarantee and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Trust in the event of liquidation.

The address of its registered office is:
Ford Park Cemetery
Ford Park Road
PLYMOUTH
PL4 6NT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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) (second edition - October 2019) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Basis of preparation
Ford Park Cemetery Trust (a company limited by guarantee) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Trust.

Judgements and key sources of estimation uncertainty

In the application of the Trust's accounting policies, which are described in this note, management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historically known factors and experience. Therefore management do not perceive there to be any critical areas of judgement or key sources of estimation uncertainty in the formulation of the financial statements.

Any estimates and underlying assumptions used by management such as depreciation rates are reviewed on an ongoing basis. Any revision deemed to be required to any accounting estimates would be recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Income and endowments

All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Trust before the Trust is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Trust and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Trust.

Grants receivable

Grants are recognised when the Trust has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the Trust has unconditional entitlement.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Trust's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation
The Trust is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Trust is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land & Buildings	2% straight line
Office furniture & equipment	25% straight line
Computer equipment	33% straight line
Outside equipment	10% straight line
Motor vehicles	20% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Trust.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Financial instruments

Classification

The Trust holds the following financial instruments:

- Short term trade and other debtors and creditors; and
- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The Trust has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Trust becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Trust's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	13,441	5,020	18,461	12,829
Legacies	-	-	-	15,000
Grants, including capital grants;				
Government grants	10,000	-	10,000	10,000
Coronavirus Job Retention Scheme	-	-	-	6,294
	23,441	5,020	28,461	44,123

4 Income from charitable activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
Burial and other fees	51,387	51,387	70,384
Grave maintenance income	37,205	37,205	36,976
Naval graves	11,534	11,534	11,534
Lease of graves	34,793	34,793	54,538
War grave maintenance income	20,136	20,136	20,136
Exhibitions	17	17	200
Membership fees	880	880	730
	155,952	155,952	194,498

5 Income from other trading activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
Visitor centre income	8,663	8,663	3,615
Memorial benches and plaques	6,482	6,482	14,337
Sundry income	3,036	3,036	3,605
	18,181	18,181	21,557

6 Investment income

	Unrestricted funds £	Total 2023 £	Total 2022 £
Interest receivable on bank deposits	189	189	12

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
Event costs	-	-	809
Memorial benches and plaques	1,482	1,482	5,455
Office expenses	1,807	1,807	1,765
Printing and stationery	1,472	1,472	866
Visitor centre costs	4,579	4,579	5,954
Sundry expenses	5,342	5,342	3,562
Hospitality costs	926	926	889
Post and telephone	1,835	1,835	1,996
	17,443	17,443	21,296

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Wages and salaries	151,680	-	151,680	143,945
Cemetery maintenance	6,951	-	6,951	7,808
Insurance	19,745	-	19,745	18,256
Light heat and power	8,286	-	8,286	7,711
Motor expenses	1,375	-	1,375	1,851
Bad debts	-	-	-	1,920
Depreciation	-	21,492	21,492	20,598
Legal and professional	-	6,517	6,517	5,446
Repairs and renewals	-	3,612	3,612	1,330
Security	-	2,438	2,438	1,827
Staff training	-	75	75	65
Saff uniform	-	601	601	343
Bank charges	-	1,290	1,290	1,623
Governance costs	-	4,560	4,560	3,500
	188,037	40,585	228,622	216,223

£214,691 (2022: £202,542) of the above expenditure was attributable to unrestricted funds and £13,931 (2022: £13,681) to restricted funds.

9 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Depreciation	100%	7,811	13,681	21,492	20,598
Office costs	100%	8,016	-	8,016	7,108
Legal and professional	100%	6,517	-	6,517	5,446
Governance	100%	4,560	-	4,560	3,500
		26,904	13,681	40,585	36,652

All governance and support costs are allocated to expenditure on charitable activities.

Governance costs

	Unrestricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	3,960	3,960	3,500
Other fees paid to examiners	600	600	-
	4,560	4,560	3,500

10 Net outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	21,492	20,598
Independent examiner's fees	3,960	3,500
Independent examiner's other services	600	-

11 Trustees' remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Trust during the year.

No Trustees have received any reimbursed expenses or any other benefits from the Trust during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	148,029	139,049
Social security costs	2,485	3,554
Pension costs	1,166	1,342
	151,680	143,945

The average number of persons (including senior management team) employed by the Trust during the year was as follows:

	2023 No	2022 No
Full and part time employees	14	11

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Trust were £52,143 (2021 - £47,406).

13 Taxation

The Trust is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	916,583	38,634	2,300	957,517
Additions	34,284	329	5,250	39,863
At 31 March 2023	950,867	38,963	7,550	997,380
Depreciation				
At 1 April 2022	229,995	27,787	575	258,357
Charge for the year	19,018	2,096	378	21,492
At 31 March 2023	249,013	29,883	953	279,849
Net book value				
At 31 March 2023	701,854	9,080	6,597	717,531
At 31 March 2022	686,588	10,847	1,725	699,160

Assets held under finance leases and hire purchase contracts
The net carrying amount of tangible assets includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2023 £	2022 £
Office equipment	-	540

15 Debtors

	2023 £	2022 £
Trade debtors	20,841	16,160
Prepayments	3,073	3,169
Other debtors	84	3,072
	23,998	22,401

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,709	3,706
Hire purchase and finance leases	-	300
Other taxation and social security	2,080	-
Other creditors	1,892	57
Accruals	3,960	3,500
Deferred income	8,824	8,148
	19,465	15,711

	2023 £	2022 £
Deferred income at 1 April 2022	8,148	8,708
Resources deferred in the period	8,824	8,148
Amounts released from previous periods	(8,148)	(8,708)
Deferred income at year end	8,824	8,148

17 Creditors: amounts falling due after one year

	2023	2022
	£	£
Deferred income	6,075	5,032

18 Funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Unrestricted funds				
General				
Unrestricted income fund	340,514	197,763	(232,134)	306,143
Restricted funds				
Long term maintenance fund	70,369	-	(302)	70,067
Victorian Chapel fund	489,931	-	(12,892)	477,039
Bell Tower Project	15,717	20	-	15,737
Friends of Ford Park	3,063	5,000	(737)	7,326
Total restricted funds	579,080	5,020	(13,931)	570,169
Total funds	919,594	202,783	(246,065)	876,312

	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Unrestricted funds				
General				
Unrestricted income fund	307,425	257,107	(223,838)	340,694
Restricted				
Long term maintenance fund	70,671	-	(302)	70,369
Victorian Chapel fund	502,823	-	(12,892)	489,931
Bell Tower Project	15,622	95	-	15,717
Friends of Ford Park	562	2,988	(487)	3,063
Total restricted funds	589,678	3,083	(13,681)	579,080
Total funds	897,103	260,190	(237,519)	919,774

The specific purposes for which the funds are to be applied are as follows:

Long term maintenance funds:
In previous years the Trust received funds for maintaining specific graves and monuments. The interest accruing on the deposits and, if necessary any capital, is to be used for the long term maintenance of these. Any fund remaining after 100 years will revert to the unrestricted general fund. During the year a depreciation charge of £302 has been provided in respect of a ride on mower.

Victorian Chapel restoration fund:
In previous years the Trust was successful in its bid for Heritage Lottery funding to restore the Victorian Chapel. Funds raised and donations received have been treated as restricted funds and will be used for the project accordingly. During the year a depreciation charge of £12,892 has been provided in repect of the chapel.

Bell Tower Project fund:
The Trust had previously received donations of £15,717 from the public for the restoration of the chapel bell tower. Further income of £20 was received this year towards project works which have yet to start. At the year end a balance of £15,737 was carried forward for use in future years.

In previous years The Friends of Ford Park Cemetery donated £750 towards the purchase of two refurbished laptops and depreciation of £376 has been charged, a further depreciation charge of £188 has been included in this years accounts. The net book value of the laptops held in fixed assets is £186 as at 31 March 2023. In 2022 £2,988 was donated for the purchase of strimmers and a depreciation provision of £299 provided, a further depreciation provision of £299 has been charged this year. The net book value included in fixed assets is £2,390 as at 31 March 2023. During the year a donation of £5,000 was received towards the purchase of a motor vehicle. A deprecation provision of £250 has been charged and the net book value at the end of the year was £4,750.

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	231,356	486,175	717,531
Current assets	100,327	83,994	184,321
Current liabilities	(19,465)	-	(19,465)
Creditors over 1 year	(6,075)	-	(6,075)
Total net assets	306,143	570,169	876,312

20 Related party transactions

There were no related party transactions in the year.

21 Control

The charitable company is controlled by the Trustees who are also the directors of the company.

FORD PARK CEMETERY TRUST

England & Wales - Charity number 1079060

Accounts

Company registration number: 03895150

Trust registration number: 1079060

Ford Park Cemetery Trust (a company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Ford Park Cemetery Trust (a company limited by guarantee)

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Reference and Administrative Details

Trustees	Mr J Clamp Mrs M Heath Dr I Hodgins (resigned 29 March 2022) Mrs L Noad Miss J Northey
Senior Management Team	Miss J Bruce, Office manager Mr P Turner, Grounds Manager
Principal Office	Ford Park Road Plymouth Devon PL4 6NT The Trust is incorporated in England & Wales.
Company Registration Number	03895150
Trust Registration Number	1079060
Bankers	Lloyds TSB Raleigh Street Derry's Corss PLYMOUTH PL1 1EU
Independent Examiner	Francis Clark LLP Chartered Accountants & Statutory Auditor North Quay House Sutton Harbour PLYMOUTH PL4 0RA

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Structure, governance and management

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for year ended 31 March 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Company's 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 (second edition - October 2019).

Status

The Company was incorporated on 13 December 1999 and is bound by its Memorandum and Articles of Association. The Company is limited by guarantee, having no share capital. It is a registered charity. In the event of the company being wound up the liability of each Trustee is limited to £10.

The business of the Trust is managed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Potential Trustees are asked to attend a number of Board meetings as an observer, to see how the Trust works. Following appointment and once they have settled in, they usually take on a specific task as part of their duties as a Trustee.

For on-going training purposes, support is provided by other Trustees to ensure others are happy with their role and can complete the various tasks correctly.

Organisational structure and decision-making

The Trust does not form part of a larger group or have a parent company or subsidiary. The responsibility of running the Trust falls to the Trustees.

The Board of Trustees meet formally once a month to review financial details, discuss events, requirements, and the general matters for the running of the Trust. When required the board take external advice, for example on repairs to property, so they can make the appropriate decision for the distribution of funds. All decisions are made on a majority vote.

Key management personnel

Key management personnel consists of the Grounds Manager and the Office Manager.

Financial review

Results

The Trustees report an overall surplus of the year of £22,671 (2021: deficit £11,116). Unrestricted reserves have increased from £307,245 to £340,514, with free reserves increasing from £96,274 to £136,460.

The Trustees are continuing to focus on increasing the Trust's income and controlling its costs. The Trust continues to keep costs under control in the continuing difficult economic circumstances.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Going concern

After making appropriate enquires and due consideration, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Policy on reserves

The Trustees are mindful of their obligation to apply the income of their Trust in the furtherance of its purposes within a reasonable period of receipt whilst at the same time recognising the long-term planning needed to fully achieve theTrust's objectives. In arriving at a suitable level of retained funds, the Trustees have taken account of the likely recurrence of its main sources of income, the seasonal manner in which income and expenditure can arise, health and safety considerations and on-going commitments and contingencies. In ideal circumstances the Trustees consider £50,000 to be a desirable level of retained unrestricted liquid reserves. When reserves fall below this level it is the Trustees' policy to return them to the targeted level as soon as possible. At the year end unrestricted free reserves stood at £136,460 and the Trust held £218,776 in cash and bank balances.

Principal funding sources

The vast majority of the Trust's income is generated from burial fees and grave maintenance, as well as donations received from the local community and legacies left to the Trust. Local government also provides grants to the Trust. More detail is provided later in the report.

Investment policy and objectives

The Trust has insufficient uncommitted funds to consider long-term investments, and a review of performance and performance targets is not required. The Trust continues to grow, which dictates that the investment policy is to keep any surplus liquid funds in short-term deposits, which are low risk, and to spread the risk across at least two banks. In the fullness of time, should the Trust have sufficient funds to invest beyond short-term bank deposits, it would seek independent professional advice, including considering ethical and other issues.

Objectives, activities, achievements and performance

Principal Activity

The Trust's principal activity was the provision and maintenance of Ford Park Cemetery as a public burial place.

Public Benefit

The Charities Act 2006 introduced the requirement for charities to show they provided public benefit.

The Trustees have reviewed the objects, goals, services and objectives of the charitable company in light of this requirement and can confirm that Ford Park Cemetery Trust serves the public benefit.

This Trustees' Annual Report continues to evidence how the charitable company strived to meet need.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

The Wider Vision

The guiding vision of Ford Park Cemetery Trust is the provision of a beautiful and safe burial place close to the heart of Plymouth physically and emotionally.

The Trustees share the vision and promote the importance and value of Ford Park Cemetery as a cemetery with a landscape of beauty and tranquillity, rich in history and wildlife.

The Trustees also realise that the cemetery provides an opportunity for delivering other benefits to the community including support for leisure interests and education.

In normal (non Covid 19 restricted), years this includes well supported guided walks, talks and exhibitions catering for all ages. Enquiries to hire the facilities of the exhibition centre, Northey Room and Chapel are welcomed.

Thanks to the efforts of staff, volunteers, trustee-directors and other supporters, Ford Park is strongly supported as a desirable place for burials, symbols of remembrance, casual walks, guided tours of various historical and environmental elements and education and entertainment through the outstanding exhibitions. We hope that Ford Park will increasingly become the 'Cemetery of Choice' for local residents and those further afield with connections to the cemetery or Plymouth generally.

Coronavirus - Covid-19

It is appropriate to refer to this exceptional pandemic which has transformed lives and created tragedies for so many.

The impact at Ford Park has been significant and has reduced most sources of income, luckily by careful management of income and minimising expenditures we have so far managed to continue without reducing any permanent field or office staff. It is hoped that the worst is now behind us and we look forward to future indoor and external activities to increase our bond with our volunteers and the general public together with increased income.

Some of the comments which follow are related to the impact of the pandemic.

Ford Park as a Public Burial Place

Burials and purchase of burial plots have continued.

Some further increases to charges have been made - however we are conscious of fee levels elsewhere in the area and are keen to remain a competitive and affordable choice.

As in previous years, a reduced general grant of £10k was received from Plymouth City Council.

We are very thankful to those whom, keen to see the cemetery survive, regard our charges as minimum contributions and support us further by lifetime memberships and donations and bequests. We hope such support will increase this year to help us close the gaps in income and to allow us to create improvements.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

We note below some statistics:

Burials at Ford Park Cemetery

Year Ending	Full Burials	Interment of Cremated Remains
31.03.2002	42	9
31.03.2003	40	11
31.03.2004	43	17
31.03.2005	58	24
31.03.2006	36	17
31.03.2007	50	21
31.03.2008	34	23
31.03.2009	41	17
31.03.2010	36	19
31.03.2011	42	26
31.03.2012	38	24
31.03.2013	42	19
31.03.2014	46	21
31.03.2015	40	14
31.03.2016	48	19
31.03.2017	49	18
31.03.2018	57	19
31.03.2019	54	23
31.03.2020	38	18
31.03.2021	43	19
31.03.2022	42	32

Sale of Burial Rights

Year Ending	Sale of Burial Rights in Perpetuity	Sale of Burial Rights for a term of years	Total
31.03.2002	-	16	16
31.03.2003	6	15	21
31.03.2004	7	13	20
31.03.2005	8	23	31
31.03.2006	19	15	34
31.03.2007	18	22	40
31.03.2008	8	13	21
31.03.2009	19	20	39

Trustees' Report

31.03.2010	11	21	32
31.03.2011	18	13	31
31.03.2012	8	17	25
31.03.2013	15	20	35
31.03.2014	13	19	32
31.03.2015	16	15	31
31.03.2016	12	8	20
31.03.2017	20	19	39
31.03.2018	17	18	35
31.03.2019	14	24	38
31.03.2020	13	18	31
31.03.2021	15	17	32
31.03.2022	11	31	42

Chapel service only

Year ended	Number
31.03.2019	34
31.03.2020	79
31.03.2021	93
31.03.2022	59

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Ford Park as a Working Cemetery

There are priorities to be observed in managing the grounds for burials, grave maintenance, access, amenity, wild life and aesthetics.

Our priorities are:

Safety for staff and all visitors

With this in mind we have policies in place to follow, including closing the cemetery where severe weather warnings are in place, annual inspection of the trees, methods of grave preparation and backfilling, testing of grave headstones and heavy statues and ornamentation and the requirement to keep dogs on leads at all times. Referring particularly to dog walkers we cannot emphasise too much the risks posed by dogs not being appropriately controlled - accidents to staff and visitors - health issues from faeces and distress to those visiting the resting places of loved ones. We have resisted banning dogs as we know that to responsible owners their pet provides company and security. We will continue to keep this under review. We ask all visitors to take time to read the signs and follow their guidance.

Aesthetics

We want Ford Park to be an attractive, comforting, tranquil and respectful place for all, but particularly in the context of a place for burials. We try to ensure that the view from the main gates towards the restored Victorian Chapel is attractive and well maintained. We also try to keep other areas accessible and attractive but with consideration for wild flora and fauna, allowing in places wildflowers and blossom and seed.

Specific areas:

The Memorial Park is in good order

War memorial: A gift of the silhouettes of two Fighting Tommie's has been given to the cemetery by Metro Engineering and is now installed

Baby Burial Area: Following consultation with some parents - some whom feel the area needs review and some of whom are resistant to additional measures the Trust has settled on a plan which is in keeping with the nature of this Victorian cemetery but provides an area which acknowledges the brief lives of dearly loved babies and young people. We have purchased rose bushes and are planning to install railings and a simple gate with decals made in the shape of child friendly images. We have asked our ground staff to check the area on a regular basis to ensure that unsuitable materials are removed promptly and the area is kept to a high standard. The Trustees have decided to rename the area "The Meadow" which has received popular support, an appropriate name plate will be placed in this location.

Funerals

This is our key purpose and focus. We have to ensure that the roads and paths are accessible to vehicles and pedestrians and that care is taken to minimise impact of new burials on neighbouring burial plots and grave furniture. With this in mind monies have been reserved to improve the accesses in the forthcoming financial year.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Public enjoyment and education

The cemetery continued after the previous company went into liquidation due to the efforts of the Guardians who preceded the Trust (two of whom are current Trustees) and the considerable support generated. It is because over 26,000 local people took the time to sign the petitions to save the cemetery that the Trust was set up and the cemetery continues to survive. We acknowledge that the continuing support of the community is a key element in our current and future survival. We need the people of Plymouth and others with a tie to the Cemetery to feel ownership and pride in what they and we have achieved in saving the cemetery for burials and wider benefits. This is why we offer access to Ford Park as frequently as we can safely manage and why in normal years we provide exhibitions and other events including talks and walks and seasonal happenings such as the Summer and other Fairs and Bric-a-Brac sales, Carol Services, walks and talks and the like to ensure that we reach out to as many people as possible.

Wild life

We are aware of the limited niches in a city such as Plymouth where indigenous wildlife thrive, and seek to manage the cemetery with consideration for the diversity of wildlife present in the cemetery in as far as it is compatible with the other aims above. Many birds and other creatures have made the cemetery their main residence.

Managing the cemetery grounds is always a challenge. The grass growing season seems to increase each year and grass can display phenomenal growth in short periods of time. Balancing the ordered and cared for appearance of the cemetery is difficult with acknowledgement of the longer grass habitat preferred by some wildlife and the limited resources available in terms of manpower and equipment.

The Last Year (April 2021 - March 2022)

The Office

It is to the credit of our office staff and associated Trustees and volunteers that business has continued through the last couple of difficult years

Exhibitions

Due to the pandemic exhibitions were suspended but now continue - subject to precautions such as social distancing being requested. All are welcome and admission is free (although donations are gratefully received). The exhibitions are often attended by folk unfamiliar with the cemetery and the Trust and this helps to get the message across that we are a working cemetery and much more besides. The visitors to the exhibitions regularly show their appreciation of the displays verbally and in their comments left in the visitors' book.

The Café

This modern space provides a café which is run by volunteers with appropriate food hygiene qualifications open in conjunction with the exhibitions and talks. It is also available to book for wakes and other purposes both directly for Trust and for third party use. This is also the place to purchase interesting books - often with a local focus - and amazing preserves including jams and unique savoury preparations. Income from this facility supports other expenditures. Opening details are displayed outside the café.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

The Northey Room

A valuable resource which is run by volunteers which has achieved a five star rating from Plymouth City Council's Environmental Services. This area provides a space to prepare food and drink and also an area for volunteers to produce craft offerings and Christmas wreaths which provide a significant income for the Trust.

Walks and Talks

These events benefit the Trust in promoting awareness of its existence and also produces some income. The events are advertised in our events' calendar, and provide many interesting historical and environmental insights into the Cemetery. Again the pandemic caused suspension but these popular activities are now continuing. Please check the website before visiting the cemetery just in case there are any late changes affecting your chosen activity.

External Events

The Trust is always grateful to the dedicated volunteers / Trustees who attend events on the Trust's behalf also those whom historically have provided, and hopefully in the future will provide, on site and external talks to the benefit of the Trust.

Summer and Autumn fairs will now continue and our events committee are formulating other events and activities.

Thanks and Acknowledgements

The problem as always with thankyous and general acknowledgements is there is always some really important person or some organisation missed, so as the Chairman of Ford Park Cemetery Trust I apologise in advance to those persons and organisations missed:

Those I have remembered include:

Our volunteers who contribute so much to the life of Ford Park individually and as part of the various support groups
Our Trustees who give up their time and provide insights and advice without remuneration
Our full and part-time staff who under the supervision of their managers, Jackie Bruce (office staff) and Peter Turner (Grounds Staff), show great commitment to success of the Cemetery
You - our members whose interest in the Cemetery make it so worthwhile
Those whom have given donations both big and small
General supporters including those who attend our events
The undertakers who work with us to ensure that Ford Park is the Cemetery of Choice
Plymouth City Council
The Commonwealth War Graves Commission
The stonemasons who undertake their work with care and consideration
Our accountants Francis Clark

26/11/22

The annual report was approved by the Trustees of the Trust on ..... and signed on its behalf by:

.....
Mr J Clamp
Trustee

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Ford Park Cemetery Trust (a company limited by guarantee) for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the Trust on 24/11/22 and signed on its behalf by:

.....
Mr J Clamp
Trustee

Ford Park Cemetery Trust (a company limited by guarantee)

Independent Examiner's Report to the trustees of Ford Park Cemetery Trust (a company limited by guarantee)

I report to the Trust Trustees on my examination of the accounts of the Trust for the year ended 31 March 2022 which are set out on pages 12 to 28.

Respective responsibilities of Trustees and examiner

As the Trust's Trustees of Ford Park Cemetery Trust (a company limited by guarantee) (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 Ford Park Cemetery Trust (a company limited by guarantee) 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 Trust'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

Since Ford Park Cemetery Trust (a company limited by guarantee)'s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountnats in England and Wales which is one of the listed bodies.

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 Ford Park Cemetery Trust (a company limited by guarantee) 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.

D Leslie

Duncan Leslie (FCA)
PKF Francis Clark

Chartered Accountants & Statutory Auditor
North Quay House
Sutton Harbour
PLYMOUTH
PL4 0RA

Date: 07/12/2022

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	41,040	3,083	44,123
Charitable activities	4	194,498	-	194,498
Other trading activities	5	21,557	-	21,557
Investment income	6	12	-	12
Total income		257,107	3,083	260,190
Expenditure on:				
Raising funds	7	(21,296)	-	(21,296)
Charitable activities	8	(202,542)	(13,681)	(216,223)
Total expenditure		(223,838)	(13,681)	(237,519)
Net income/(expenditure)		33,269	(10,598)	22,671
Net movement in funds		33,269	(10,598)	22,671
Reconciliation of funds				
Total funds brought forward		307,245	589,678	896,923
Total funds carried forward	18	340,514	579,080	919,594

The notes on pages 16 to 28 form an integral part of these financial statements.

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	56,086	1,758	57,844
Charitable activities	4	166,388	-	166,388
Other trading activities	5	10,952	-	10,952
Investment income	6	50	-	50
Total income		233,476	1,758	235,234
Expenditure on:				
Raising funds	7	(17,978)	-	(17,978)
Charitable activities	8	(214,152)	(14,220)	(228,372)
Total expenditure		(232,130)	(14,220)	(246,350)
Net (expenditure)/income		1,346	(12,462)	(11,116)
Net movement in funds		1,346	(12,462)	(11,116)
Reconciliation of funds				
Total funds brought forward		305,899	602,140	908,039
Total funds carried forward	18	307,245	589,678	896,923

All of the Trust's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2022 is shown in note 18.

Ford Park Cemetery Trust (a company limited by guarantee)

(Registration number: 03895150)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	699,160	716,770
Current assets			
Debtors	15	22,401	8,360
Cash at bank and in hand		218,776	193,528
		241,177	201,888
Creditors: Amounts falling due within one year	16	(15,711)	(16,039)
Net current assets		225,466	185,849
Total assets less current liabilities		924,626	902,619
Creditors: Amounts falling due after more than one year	17	(5,032)	(5,696)
Net assets		919,594	896,923
Funds of the Trust:			
Restricted		579,080	589,678
Unrestricted income funds			
Unrestricted		340,514	307,245
Total funds	18	919,594	896,923

For the financial year ending 31 March 2022 the Trust was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Trust to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 12 to 28 were approved by the Trustees, and authorised for issue on 26/11/22 and signed on their behalf by:

.....
Mr J Clamp
Trustee

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net income/(expenditure) for the reporting period		22,671	(11,116)
Adjustments to cash flows from non-cash items			
Depreciation	8	20,598	20,301
Investment income	6	(12)	(50)
		43,257	9,135
Working capital adjustments			
(Increase)/decrease in debtors	15	(14,041)	801
Increase in creditors	16	652	155
(Decrease)/increase in deferred income	16, 17	(924)	1,640
Net cash flows from operating activities		28,944	11,731
Cash flows from investing activities			
Interest receivable and similar income	6	12	50
Purchase of tangible fixed assets	14	(2,988)	(2,514)
Net cash flows from investing activities		(2,976)	(2,464)
Cash flows from financing activities			
Repayment of capital element of finance leases and HP contracts		(720)	1,020
Net increase in cash and cash equivalents		25,248	10,287
Cash and cash equivalents at 1 April		193,528	183,241
Cash and cash equivalents at 31 March		218,776	193,528

All of the cash flows are derived from continuing operations during the above two periods.

Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Trust status

The Trust is a company limited by guarantee and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Trust in the event of liquidation.

The address of its registered office is:
Ford Park Cemetery
Ford Park Road
PLYMOUTH
PL4 6NT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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) (second edition - October 2019) -(Charities SORP (FRS 102)), and the Companies Act 2006.

Basis of preparation
Ford Park Cemetery Trust (a company limited by guarantee) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Trust.

Judgements and key sources of estimation uncertainty
In the application of the Trust's accounting policies, which are described in this note, management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historically known factors and experience. Therefore management do not perceive there to be any critical areas of judgement or key sources of estimation uncertainty in the formulation of the financial statements.

Any estimates and underlying assumptions used by management such as depreciation rates are reviewed on an ongoing basis. Any revision deemed to be required to any accounting estimates would be recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Income and endowments
All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Trust before the Trust is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Trust and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Trust.

Grants receivable

Grants are recognised when the Trust has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the Trust has unconditional entitlement.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Trust in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the Trust's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation
The Trust is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Trust is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land & Buildings	2% straight line
Office furniture & equipment	25% straight line
Computer equipment	33% straight line
Outside equipment	10% straight line
Motor vehicles	20% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Trust.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Financial instruments

Classification

The Trust holds the following financial instruments:

- Short term trade and other debtors and creditors; and
- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The Trust has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Trust becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Trust's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	9,746	3,083	12,829	8,866
Legacies	15,000	-	15,000	1,000
Grants, including capital grants;				
Government grants	10,000	-	10,000	29,143
Coronavirus Job Retention Scheme	6,294	-	6,294	18,835
	41,040	3,083	44,123	57,844

4 Income from charitable activities

	Unrestricted funds £	Total 2022 £	Total 2021 £
Burial and other fees	81,918	81,918	72,952
Grave maintenance income	36,976	36,976	33,703
Lease of graves	54,538	54,538	38,907
War grave maintenance income	20,136	20,136	20,136
Exhibitions	200	200	-
Membership fees	730	730	690
	194,498	194,498	166,388

5 Income from other trading activities

	Unrestricted funds £	Total 2022 £	Total 2021 £
Visitor centre income	3,615	3,615	205
Memorial benches and plaques	14,337	14,337	6,877
Sundry income	3,605	3,605	3,870
	21,557	21,557	10,952

6 Investment income

	Unrestricted funds £	Total 2022 £	Total 2021 £
Interest receivable on bank deposits	12	12	50

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds £	Total 2022 £	Total 2021 £
Event costs	809	809	-
Memorial benches and plaques	5,455	5,455	2,324
Office expenses	1,765	1,765	1,800
Printing and stationery	866	866	823
Visitor centre costs	5,954	5,954	523
Sundry expenses	3,562	3,562	9,826
Hospitality costs	889	889	783
Post and telephone	1,996	1,996	1,899
	21,296	21,296	17,978

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2022 £	2021 £
Maintenance of the Ford Park Cemetery	179,571	33,152	212,723	226,022
Governance costs	-	3,500	3,500	2,350
	179,571	36,652	216,223	228,372

£202,542 (2021: £214,152) of the above expenditure was attributable to unrestricted funds and £13,681 (2021: £14,220) to restricted funds.

9 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Depreciation	100%	6,917	13,681	20,598	20,301
Office costs	100%	7,108	-	7,108	5,030
Legal and professional	100%	5,446	-	5,446	3,898
Governance	100%	3,500	-	3,500	2,350
		22,971	13,681	36,652	31,579

All governance and support costs are allocated to expenditure on charitable activities.

Governance costs

	Unrestricted funds £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	3,500	3,500	2,350
	3,500	3,500	2,350

10 Net outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	20,598	20,301
Independent examiner's fees	3,500	2,350

11 Trustees' remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Trust during the year.

No Tustees have received any reimbursed expenses or any other benefits from the Trust during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	139,049	155,445
Social security costs	3,554	5,504
Pension costs	1,342	1,900
	143,945	162,849

The average number of persons (including senior management team) employed by the Trust during the year was as follows:

	2022 No	2021 No
Full and part time employees	11	12

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Trust were £48,509 (2021 - £47,406).

13 Taxation

The Trust is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2021	916,583	35,646	2,300	954,529
Additions	-	2,988	-	2,988
At 31 March 2022	916,583	38,634	2,300	957,517
Depreciation				
At 1 April 2021	211,663	25,636	460	237,759
Charge for the year	18,332	2,151	115	20,598
At 31 March 2022	229,995	27,787	575	258,357
Net book value				
At 31 March 2022	686,588	10,847	1,725	699,160
At 31 March 2021	704,920	10,010	1,840	716,770

Assets held under finance leases and hire purchase contracts
The net carrying amount of tangible assets includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2022 £	2021 £
Office equipment	540	810

15 Debtors

	2022 £	2021 £
Trade debtors	16,160	5,491
Prepayments	3,169	2,869
Other debtors	3,072	-
	22,401	8,360

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,706	2,048
Hire purchase and finance leases	300	720
Other taxation and social security	-	2,204
Other creditors	57	-
Accruals	3,500	2,359
Deferred income	8,148	8,708
	15,711	16,039

	2022 £	2021 £
Deferred income at 1 April 2021	8,708	7,334
Resources deferred in the period	8,148	8,708
Amounts released from previous periods	(8,708)	(7,334)
Deferred income at year end	8,148	8,708

17 Creditors: amounts falling due after one year

	2022 £	2021 £
Hire purchase and finance leases	-	300
Deferred income	5,032	5,396
	5,032	5,696

18 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
Unrestricted income fund	307,245	257,107	(223,838)	340,514
Restricted funds				
Long term maintenance fund	70,671	-	(302)	70,369
Victorian Chapel fund	502,823	-	(12,892)	489,931
Bell Tower Project	15,622	95	-	15,717
Friends of Ford Park	562	2,988	(487)	3,063
Total restricted funds	589,678	3,083	(13,681)	579,080
Total funds	896,923	260,190	(237,519)	919,594

The specific purposes for which the funds are to be applied are as follows:

Long term maintenance funds:
In previous years the Trust received funds for maintaining specific graves and monuments. The interest accruing on the deposits and, if necessary any capital, is to be used for the long term maintenance of these. Any fund remaining after 100 years will revert to the unrestricted general fund. During the year a depreciation charge of £302 has been provided in respect of a ride on mower.

Victorian Chapel restoration fund:
In previous years the Trust was successful in its bid for Heritage Lottery funding to restore the Victorian Chapel. Funds raised and donations received have been treated as restricted funds and will be used for the project accordingly. During the year a depreciation charge of £12,892 has been provided in repect of the chapel.

Bell Tower Project fund:
The Trust had previously received donations of £15,622 from the public for the restoration of the chapel bell tower. Further income of £95 was received this year towards project works which have yet to start. At the year end a balance of £15,717 was carried forward for use in future years.

In previous years The Friends of Ford Park Cemetery donated £750 towards the purchase of two refurbished laptops. Depreciation of £188 has been charged in previous years and a further depreciation charge of £188 has been included in this years accounts. The net book value of the laptops held in fixed assets is £374. During the year £2,988 was agreed to be donated for the purchase of strimmers, these were purchased in the year and have been depreciated by £299. The net book value included in fixed assets is £2,689.

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
Unrestricted income fund	305,899	233,476	(232,130)	307,245
Restricted				
Long term maintenance fund	70,973	-	(302)	70,671
Victorian Chapel fund	515,715	-	(12,892)	502,823
Bell Tower Project	15,452	190	(20)	15,622
Cooperative Group	-	500	(500)	-
Friends of Ford Park	-	1,068	(506)	562
Total restricted funds	602,140	1,758	(14,220)	589,678
Total funds	908,039	235,234	(246,350)	896,923

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	204,054	495,106	699,160
Current assets	157,203	83,974	241,177
Current liabilities	(15,711)	-	(15,711)
Creditors over 1 year	(5,032)	-	(5,032)
Total net assets	340,514	579,080	919,594

20 Control

The charitable company is controlled by the Trustees who are also the directors of the company.

FORD PARK CEMETERY TRUST

England & Wales - Charity number 1079060

Accounts

Company registration number: 03895150

Charity registration number: 1079060

Ford Park Cemetery Trust (a company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Ford Park Cemetery Trust (a company limited by guarantee)

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Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Reference and Administrative Details

Trustees	Mr J Clamp Mrs M Heath Dr I Hodgins Mr L Netherton (resigned 9 September 2020) Mrs L Noad Miss J Northey
Senior Management Team	Miss J Bruce, Office manager Mr P Turner, Grounds Manager
Principal Office	Ford Park Road Plymouth Devon PL4 6NT The charity is incorporated in England & Wales.
Company Registration Number	03895150
Charity Registration Number	1079060
Bankers	Lloyds TSB Raleigh Street Derry's Corss PLYMOUTH PL1 1EU
Independent Examiner	Francis Clark LLP Chartered Accountants & Statutory Auditor North Quay House Sutton Harbour PLYMOUTH PL4 0RA

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Structure, governance and management

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Company's 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 (FRS102) (Effective 1 January 2019).

Status

The Company was incorporated on 13 December 1999 and is bound by its Memorandum and Articles of Association. The Company is limited by guarantee, having no share capital. It is a registered charity. In the event of the company being wound up the liability of each Trustee is limited to £10.

The business of the Trust is managed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Potential Trustees are asked to attend a number of board meetings as an observer, to see how the Trust works. Following appointment and once they have settled in, they usually take on a specific task as part of their duties as a Trustee.

For on-going training purposes, support is provided by other Trustees to ensure others are happy with their role and can complete the various tasks correctly.

Organisational structure and decision-making

The Trust does not form part of a larger group or have a parent company or subsidiary. The responsibility of running the Trust falls to the Trustees.

The board of Trustees meet formally once a month to review financial details, discuss events, requirements, and the general matters for the running of the Trust. When required the board take external advice, for example on repairs to property, so they can make the appropriate decision for the distribution of funds. All decisions are made on a majority vote.

Financial review

Results

The Trustees report an overall deficit of the year of £11,116 (2020: deficit £21,477). Unrestricted reserves have increased from £305,899 to £307,245, with free reserves increasing from £89,773 to £96,274.

The Trustees are continuing to focus on increasing the Trust's income and controlling its costs. The Trust continues to keep costs under control in the continuing difficult economic circumstances.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Going concern

After making appropriate enquires and due consideration, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. The effect of the Covid -19 pandemic is addressed further on in this report.

Policy on reserves

The Trustees are mindful of their obligation to apply the income of their Trust in the furtherance of its purposes within a reasonable period of receipt whilst at the same time recognising the long-term planning needed to fully achieve theTrust's objectives. In arriving at a suitable level of retained funds, the Trustees have taken account of the likely recurrence of its main sources of income, the seasonal manner in which income and expenditure can arise, health and safety considerations and on-going commitments and contingencies. In ideal circumstances the Trustees consider £30,000 to be a desirable level of retained unrestricted liquid reserves. When reserves fall below this level it is the Trustees' policy to return them to the targeted level as soon as possible. At the year end unrestricted liquid reserves stood at £109,649.

Principal funding sources

The vast majority of the Trust's income is generated from burial fees and grave maintenance, as well as donations received from the local community and legacies left to the Trust. Local government also provides grants to the Trust. More detail is provided later in the report.

Investment policy and objectives

The Trust has insufficient uncommitted funds to consider long-term investments, and a review of performance and performance targets is not required. The Trust continues to grow, which dictates that the investment policy is to keep any surplus liquid funds in short-term deposits, which are low risk, and to spread the risk across at least two banks. In the fullness of time, should the trust have sufficient funds to invest beyond short-term bank deposits, it would seek independent professional advice, including considering ethical and other issues.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Objectives, activities, achievements and performance

Principal Activity

The company's principal activity was the provision and maintenance of Ford Park Cemetery as a public burial place.

Public Benefit

The Charities Act 2006 introduced the requirement for charities to show they provided public benefit.

The Trustees have reviewed the objects, goals, services and objectives of the charitable company in light of this requirement and can confirm that Ford Park Cemetery Trust serves the public benefit.

This Trustees' Annual Report continues to evidence how the charitable company strived to meet need.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Wider Vision

The guiding vision of Ford Park Cemetery Trust is the provision of a beautiful and safe burial place close to the heart of Plymouth physically and emotionally.

The Trustees share the vision and promote the importance and value of Ford Park Cemetery as a cemetery with a landscape of beauty and tranquillity, rich in history and wildlife.

The Trustees also realise that the cemetery provides an opportunity for delivering other benefits to the community including support for leisure interests and education.

In normal (non Covid 19 restricted), years this includes well supported guided walks, talks and exhibitions catering for all ages. Enquiries to hire the facilities of the exhibition centre, Northey Room and Chapel are welcomed.

Thanks to the efforts of staff, volunteers, trustee-directors and other supporters, Ford Park is strongly supported as a desirable place for burials, symbols of remembrance, casual walks, guided tours of various historical and environmental elements and education and entertainment through the outstanding exhibitions. We hope that Ford Park will increasingly become the 'Cemetery of Choice' for local residents and those further afield with connections to the cemetery or Plymouth generally.

Coronavirus - Covid-19

It is appropriate to refer to this exceptional pandemic which has transformed lives and created tragedies for so many.

The impact at Ford Park has been significant and has reduced most sources of income, luckily by careful management of income (including some government furlough support) and minimising expenditures we have so far managed to continue without reducing any permanent field or office staff.

Many of the comments which follow are related to the impact of the pandemic.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Ford Park as a Public Burial Place

Burials and purchase of burial plots has fallen compared to last year.

Some increases to charges have been made - but we are concious of fee levels elsewhere in the area and are keen to remain a competitive and affordable choice. Thus with little immediate prospect for an increase in this source of income we must maximise net income by keeping costs as low as possible by restraint and efficiency and by thus ensuring that charges are sufficient to continue delivering services. As will be referred to later the current Coronavirus epidemic has restricted activities in February and March of the year under consideration which would in normal circumstances boost the shortfall.

As in previous years, a reduced grant of £10k was received from Plymouth City Council.

We are grateful to those whom, keen to see the cemetery survive, regard our charges as minimum contributions and support us further by lifetime memberships, donations and bequests. We hope such support will increase this year to help us close the gap in other income which is still being affected by Coronavirus.

We note below some statistics:

Burials at Ford Park Cemetery

Year Ending	Full Burials	Interment of Cremated Remains
31.03.2001	45	12
31.03.2002	42	9
31.03.2003	40	11
31.03.2004	43	17
31.03.2005	58	24
31.03.2006	36	17
31.03.2007	50	21
31.03.2008	34	23
31.03.2009	41	17
31.03.2010	36	19
31.03.2011	42	26
31.03.2012	38	24
31.03.2013	42	19
31.03.2014	46	21
31.03.2015	40	14
31.03.2016	48 (16 hospital burials)	19
31.03.2017	49 (19 hospital burials)	18
31.03.2018	57 (11 hospital burials)	19
31.03.2019	54 (10 hospital burials)	23
31.03.2020	38 (No hospital burials)	18
31.03.2021	43 (No hospital burials)	19

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Sale of Burial Rights

Year Ending	Sale of Burial Rights in Perpetuity	Sale of Burial Rights for a term of years	Total
31.03.2002	-	16	16
31.03.2003	6	15	21
31.03.2004	7	13	20
31.03.2005	8	23	31
31.03.2006	19	15	34
31.03.2007	18	22	40
31.03.2008	8	13	21
31.03.2009	16	23	39
31.03.2010	16*	16*	32
31.03.2011	19	12	31
31.03.2012	8	16	24
31.03.2013	10	25	35
31.03.2014	11	21	32
31.03.2015	17	14	31
31.03.2016	9	11	20
31.03.2017	15	24	39
31.03.2018	15	20	35
31.03.2019	14	24	38
31.03.2020	15	16	31
31.03.2021	17	15	32

* Correction of figures in Annual Report for 2009-2010

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Ford Park as a Working Cemetery

There are priorities to be observed in managing the grounds for burials, grave maintenance, access, amenity, wild life and aesthetics.

Our priorities are:

Safety for staff and all visitors

With this in mind we have policies in place to follow, including closing the cemetery where severe weather warnings are in place, annual inspection of the trees, methods of grave preparation and backfilling, testing of grave headstones and heavy statues and ornamentation and the requirement to keep dogs on leads at all times. Referring particularly to dog walkers we cannot emphasise too much the risks posed by dogs not being appropriately controlled - accidents to staff and visitors - health issues from faeces and distress to those visiting the resting places of loved ones. We have resisted banning dogs as we know that to responsible owners their pet provides company and security. We will continue to keep this under review.

Aesthetics

We want Ford Park to be an attractive, comforting, tranquil and respectful place for all, but particularly in the context of a place for burials. We try to ensure that the view from the main gates towards the restored Victorian Chapel is attractive and well maintained. We also try to keep other areas accessible and attractive but with consideration for wild flora and fauna, allowing in places wildflowers and blossom and seed.

Funerals

This is our key purpose and focus. We have to ensure that the roads and paths are accessible to vehicles and pedestrians and that care is taken to minimise impact of new burials on neighbouring burial plots and grave furniture.

Public enjoyment and education

The cemetery survived liquidation due to the efforts of those who preceded the Trust (two of whom are current trustees) and the considerable support generated. It is because over 23,000 local people took the time to sign the petitions to save the cemetery that the Trust was set up and the cemetery continues to survive. We acknowledge that the continuing support of the community is a key element in our current and future survival. We need the people of Plymouth and others with a tie to the Cemetery to feel ownership and pride in what they and we have achieved. This is why we offer access to Ford Park as frequently as we can safely manage and why we provide exhibitions and other events including talks and walks and seasonal happenings such as the Summer Fair, Carol Services and the like to ensure that we reach out to as many people as possible.

Trustees' Report

Wild life

We are aware of the limited niches in a city such as Plymouth where indigenous wildlife thrive, and seek to manage the cemetery with consideration for the diversity of wildlife present in the cemetery in as far as it is compatible with the other aims above. Many birds and other creatures have made the park their main residence.

Managing the cemetery grounds is always a challenge. The grass growing season seems to increase each year and grass can display phenomenal growth in short periods of time. Balancing the ordered and cared for appearance of the cemetery is difficult with acknowledgement of the longer grass habitat preferred by some wildlife and the limited resources available in terms of manpower and equipment.

The Last Year (April 2020 - March 2021)

The Office

Due to government direction and advice together with our wish to keep our staff and visitors safe for a large part of the year the office where enquiries are normally made has been closed to face to face contact. However cemetery related business has continued with a reduced staff dealing with enquiries at home or behind locked office doors. It is to the credit of our office staff and associated Trustees and volunteers that business (although reduced), has continued.

Exhibitions

Due to the pandemic exhibitions were suspended but now continue - subject to precautions.. All are welcome and admission is free (although donations are gratefully received). The exhibitions are often attended by folk unfamiliar with the cemetery and the Trust and this helps to get the message across that we are a working cemetery and much more besides. The Visitors to the exhibitions regularly show their appreciation of the displays verbally and in their comments left in the visitors' book.

The Café

This modern space provides a café which is run by volunteers with appropriate food hygiene qualifications open in conjunction with the exhibitions and talks. It is also available to book for wakes and other purposes both directly for Trust and for third party use. This is also the place to purchase interesting books - often with a local focus - and amazing preserves including jams and unique savoury preparations. Income from this facility supports other expenditures. Subject to precautions this facility will be available again for wakes and for casual refreshments. Opening details will be displayed outside the café.

The Northey Room

A valuable resource which is run by volunteers which has achieved a five star rating from Plymouth City Council's Environmental Services. This area provides a space to prepare food and drink and also an area for volunteers to produce craft offerings and Christmas wreaths which provide a significant income for the Trust. Similarly to the Café this had to close but will be in use again shortly.

Walks and Talks

These events, benefit the Trust in promoting awareness of its existence and also produces some income. The events are advertised in our events' calendar, and provide many interesting historical and environmental insights into the Cemetery. Again these had to be suspended but it is hoped to restart these popular activities shortly.

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Memorial Garden

This attractive area is proving popular following the previous year's refurbishment.

Children's Burial Area

The Trustees are reviewing ways in which to improve this area and are open to ideas for improvement and fundraising.

External Events

The Trust is always grateful to the dedicated volunteers / Trustees who attend events on the Trust's behalf also those whom historically have provided, and hopefully in the future will provide, on site and external talks to the benefit of the Trust.

Summer and Autumn fairs will now continue, and subject to review of government requirements and advice, we will now begin to formulate other events and activities.

Coronavirus - Covid 19 April 2020 - March 2021

This devastating disease has had an effect on the results of the year as fundraising income was lost in the period due to precautionary measures imposed/recommended by central government and related safety policies of the Trust.

Thanks and Acknowledgements

The problem as always with thankyous and general acknowledgements is there is always some really important person or some organisation missed, so as the Chairman of Ford Park Cemetery Trust I apologise in advance to those persons and organisations missed:

Those I have remembered include:

Our volunteers who contribute so much to the life of Ford Park individually and as part of the various support groups

Our Trustees who give up their time and provide insights and advice without remuneration

Our full and part-time staff who under the supervision of their managers, Jackie Bruce (office staff) and Peter Turner (Grounds Staff), show great commitment to success of the Cemetery

You - our members whose interest in the Cemetery make it so worthwhile

Those whom have given donations both big and small

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

The undertakers who work with us to ensure that Ford Park is the Cemetery of Choice

Plymouth City Council

The Commonwealth War Graves Commission

The stonemasons who undertake their work with care and consideration

Our accountants Francis Clark

The annual report was approved by the Trustees of the charity on 8/11/21 and signed on its behalf by:

.....

Mr J Clamp
Trustee

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Ford Park Cemetery Trust (a company limited by guarantee) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 8/11/21 and signed on its behalf by:

.....
Mr J Clamp
Trustee

Ford Park Cemetery Trust (a company limited by guarantee)

Independent Examiner's Report to the trustees of Ford Park Cemetery Trust (a company limited by guarantee)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 13 to 28.

Respective responsibilities of trustees and examiner

As the charity's trustees of Ford Park Cemetery Trust (a company limited by guarantee) (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').

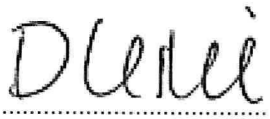
Having satisfied myself that the accounts of Ford Park Cemetery Trust (a company limited by guarantee) are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 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 Ford Park Cemetery Trust (a company limited by guarantee) 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.



Duncan Leslie (ACA)
PKF Francis Clark

Chartered Accountants & Statutory Auditor
North Quay House
Sutton Harbour
PLYMOUTH
PL4 0RA

Date: 08/11/2021

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	56,086	1,758	57,844
Charitable activities	4	166,388	-	166,388
Other trading activities	5	10,952	-	10,952
Investment income	6	50	-	50
Total income		233,476	1,758	235,234
Expenditure on:				
Raising funds	7	(17,978)	-	(17,978)
Charitable activities	8	(214,152)	(14,220)	(228,372)
Total expenditure		(232,130)	(14,220)	(246,350)
Net income/(expenditure)		1,346	(12,462)	(11,116)
Net movement in funds		1,346	(12,462)	(11,116)
Reconciliation of funds				
Total funds brought forward		305,899	602,140	908,039
Total funds carried forward	18	307,245	589,678	896,923

The notes on pages 17 to 28 form an integral part of these financial statements.

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	20,124	7,004	27,128
Charitable activities	4	164,353	-	164,353
Other trading activities	5	13,671	-	13,671
Investment income	6	62	-	62
Total income		198,210	7,004	205,214
Expenditure on:				
Raising funds	7	(14,860)	(605)	(15,465)
Charitable activities	8	(194,751)	(16,475)	(211,226)
Total expenditure		(209,611)	(17,080)	(226,691)
Net expenditure		(11,401)	(10,076)	(21,477)
Net movement in funds		(11,401)	(10,076)	(21,477)
Reconciliation of funds				
Total funds brought forward		317,300	612,216	929,516
Total funds carried forward	18	305,899	602,140	908,039

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 and 2021 is shown in note 18.

Ford Park Cemetery Trust (a company limited by guarantee)

(Registration number: 03895150)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	716,770	734,557
Current assets			
Debtors	15	8,360	9,161
Cash at bank and in hand		193,528	183,241
		201,888	192,402
Creditors: Amounts falling due within one year	16	(16,039)	(13,790)
Net current assets		185,849	178,612
Total assets less current liabilities		902,619	913,169
Creditors: Amounts falling due after more than one year	17	(5,696)	(5,130)
Net assets		896,923	908,039
Funds of the charity:			
Restricted		589,678	602,140
Unrestricted income funds			
Unrestricted		307,245	305,899
Total funds	18	896,923	908,039

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 13 to 28 were approved by the trustees, and authorised for issue on 8/11/21 and signed on their behalf by:

.....
Mr J Clamp
Trustee

Ford Park Cemetery Trust (a company limited by guarantee)

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net (expenditure) for the reporting period		(11,116)	(21,477)
Adjustments to cash flows from non-cash items			
Depreciation	7	20,301	19,636
Investment income	6	(50)	(62)
		9,135	(1,903)
Working capital adjustments			
Decrease/(increase) in debtors	15	801	(3,820)
Increase/(decrease) in creditors	16	155	(203)
Increase in deferred income	17	1,640	458
Net cash flows from operating activities		11,731	(5,468)
Cash flows from investing activities			
Interest receivable and similar income	6	50	62
Purchase of tangible fixed assets	14	(2,514)	(7,386)
Net cash flows from investing activities		(2,464)	(7,324)
Cash flows from financing activities			
Repayment of capital element of finance leases and HP contracts		1,020	-
Net increase/(decrease) in cash and cash equivalents		10,287	(12,792)
Cash and cash equivalents at 1 April		183,241	196,033
Cash and cash equivalents at 31 March		193,528	183,241

All of the cash flows are derived from continuing operations during the above two periods.

Ford Park Cemetery Trust (a company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Ford Park Cemetery
Ford Park Road
PLYMOUTH
PL4 6NT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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) (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Basis of preparation
Ford Park Cemetery Trust (a company limited by guarantee) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

Impact of Coronavirus
The Covid 19 pandemic continued to impact the Trust during the year, reducing the Trust's ability to raise income through fund raising and other trading activities. However, by careful management of income and minimising expenditure along with use of the Government furlough scheme the Trust has ended the year in a relatively strong financial position.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in this note, management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historically known factors and experience. Therefore management do not perceive there to be any critical areas of judgement or key sources of estimation uncertainty in the formulation of the financial statements.

Any estimates and underlying assumptions used by management such as depreciation rates are reviewed on an ongoing basis. Any revision deemed to be required to any accounting estimates would be recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land & Buildings	2% straight line
Office furniture & equipment	25% straight line
Computer equipment	33% straight line
Outside equipment	10% straight line
Motor vehicles	20% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Financial instruments

Classification

The charity holds the following financial instruments:

- Short term trade and other debtors and creditors; and
- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	7,108	1,758	8,866	17,128
Legacies	1,000	-	1,000	-
Grants, including capital grants;				
Government grants	29,143	-	29,143	10,000
Coronavirus Job Retention Scheme	18,835	-	18,835	-
	56,086	1,758	57,844	27,128

4 Income from charitable activities

	Unrestricted funds £	Total 2021 £	Total 2020 £
Burial and other fees	72,952	72,952	61,974
Grave maintenance income	33,703	33,703	32,504
Lease of graves	38,907	38,907	40,886
War grave maintenance income	20,136	20,136	18,458
VAT recovered on deregistration	-	-	9,756
Membership fees	690	690	775
	166,388	166,388	164,353

5 Income from other trading activities

	Unrestricted funds £	Total 2021 £	Total 2020 £
Visitor centre income	205	205	5,870
Memorial benches and plaques	6,877	6,877	5,037
Sundry income	3,870	3,870	2,764
	10,952	10,952	13,671

6 Investment income

	Unrestricted funds £	Total 2021 £	Total 2020 £
Interest receivable on bank deposits	50	50	62

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Memorial benches and plaques		2,324	2,324	2,309
Office expenses		1,800	1,800	2,770
Printing and stationery		823	823	643
Visitor centre costs		523	523	2,457
Sundry expenses		9,826	9,826	4,792
Hospitality costs		783	783	818
Post and telephone		1,899	1,899	1,676
		17,978	17,978	15,465

8 Expenditure on charitable activities

	General Unrestricted funds £	Restricted £	Total 2021 £	Total 2020 £
Wages and salaries	155,445	-	155,445	136,466
Staff NIC	5,504	-	5,504	4,825
Pension costs	1,900	-	1,900	1,532
Bad debts	77	-	77	-
Cemetery maintenance	6,706	-	6,706	5,838
Security	1,914	-	1,914	1,519
Bank charges	1,270	-	1,270	1,327
Motor expenses	1,659	-	1,659	1,585
Light, heat and power	7,928	-	7,928	7,550
Insurance	17,651	-	17,651	16,354
Depreciation	6,919	13,382	20,301	19,636
Repairs and improvements	931	838	1,769	2,625
Legal and professional	3,898	-	3,898	3,551
Staff agency costs	-	-	-	4,368
Governance costs	2,350	-	2,350	4,050
	214,152	14,220	228,372	211,226

	Activity undertaken directly £	Activity support costs £	2021 £	2020 £
Maintenance of the Ford Park Cemetery	196,942	29,229	226,171	207,176
Governance costs	-	2,350	2,350	4,050
	196,942	31,579	228,521	211,226

£214,152 (2020: £194,751) of the above expenditure was attributable to unrestricted funds and £14,220 (2020: £16,475) to restricted funds.

9 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Depreciation	100%	6,919	13,382	20,301	19,636
Office costs	100%	4,192	838	5,030	9,839
Legal and professional	100%	3,898	-	3,898	3,551
Governance	100%	2,350	-	2,350	4,050
		17,359	14,220	31,579	37,076

All governance and support costs are allocated to expenditure on charitable activities.

All governance and support costs are allocated to expenditure on charitable activities.

Governance costs

	Unrestricted funds £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	2,350	2,350	2,350
Other fees paid to examiners	-	-	1,700
	2,350	2,350	4,050

10 Net outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	20,301	19,636
Independent examiner's fees	2,350	2,350
Independent examiner's other services	-	1,700

11 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	155,445	135,671
Social security costs	5,504	4,825
Pension costs	1,900	1,532
	162,849	142,028

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Full and part time employees	12	11

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £47,406 (£4,036 of this consisted of pension and social security costs) (2020 - £44,420 with £3,680 consisting of pension and social security costs).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	916,583	33,132	2,300	952,015
Additions	-	2,514	-	2,514
At 31 March 2021	916,583	35,646	2,300	954,529
Depreciation				
At 1 April 2020	193,331	23,782	345	217,458
Charge for the year	18,332	1,854	115	20,301
At 31 March 2021	211,663	25,636	460	237,759
Net book value				
At 31 March 2021	704,920	10,010	1,840	716,770
At 31 March 2020	723,252	9,350	1,955	734,557

Assets held under finance leases and hire purchase contracts
The net carrying amount of tangible assets includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2021	2020
	£	£
Office equipment	810	-

15 Debtors

	2021	2020
	£	£
Trade debtors	5,491	5,829
Prepayments	2,869	3,332
	8,360	9,161

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,048	2,251
Hire purchase and finance leases	720	-
Other taxation and social security	2,204	1,855
Accruals	2,359	2,350
Deferred income	8,708	7,334
	16,039	13,790

	2021	2020
	£	£
Deferred income at 1 April 2020	7,334	7,269
Resources deferred in the period	8,708	7,334
Amounts released from previous periods	(7,334)	(7,269)
Deferred income at year end	8,708	7,334

17 Creditors: amounts falling due after one year

	2021	2020
	£	£
Hire purchase and finance leases	300	-
Deferred income	5,396	5,130
	5,696	5,130

18 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
Unrestricted income fund	305,899	233,476	(232,130)	307,245
Restricted funds				
Long term maintenance fund	70,973	-	(302)	70,671
Victorian Chapel fund	515,715	-	(12,892)	502,823
Bell Tower Project	15,452	190	(20)	15,622
Cooperative Group	-	500	(500)	-
Friends of Ford Park	-	1,068	(506)	562
Total restricted funds	602,140	1,758	(14,220)	589,678
Total funds	908,039	235,234	(246,350)	896,923

The specific purposes for which the funds are to be applied are as follows:

Long term maintenance funds:
In previous years the Trust received funds for maintaining specific graves and monuments. The interest accruing on the deposits and, if necessary any capital, is to be used for the long term maintenance of these. Any fund remaining after 100 years will revert to the unrestricted general fund. During the year a depreciation charge of £302 has been provided in respect of a ride on mower.

Victorian Chapel restoration fund:
In previous years the Trust was successful in its bid for Heritage Lottery funding to restore the Victorian Chapel. Funds raised and donations received have been treated as restricted funds and will be used for the project accordingly. During the year a depreciation charge of £12,892 has been provided in repect of the chapel.

Bell Tower Project fund:
The Trust received donations from the public for the restoration of the chapel bell tower. Project works have yet to start and at the year end a balance of £15,622 was carried forward for use in future years.

During the year the Trust received £500 from the Co-op and £318 from The Friends of Ford Park Cemetery for the purchase of a gazebo, this amount was fully expensed in the year. The Friends of Ford Park Cemetery donated a further £750 towards the purchase of two refurbished laptops which were purchased during the year. The year end balance of £562 represents the net book value of the laptops held in fixed assets.

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General				
Unrestricted income fund	317,300	198,210	(209,611)	305,899
Restricted				
Long term maintenance fund	68,257	6,904	(4,188)	70,973
Victorian Chapel fund	528,607	-	(12,892)	515,715
Bell Tower Project	15,352	100	-	15,452
Total restricted funds	612,216	7,004	(17,080)	602,140
Total funds	929,516	205,214	(226,691)	908,039

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	210,971	505,799	716,770
Current assets	118,011	83,879	201,890
Current liabilities	(16,341)	-	(16,341)
Creditors over 1 year	(5,396)	-	(5,396)
Total net assets	307,245	589,678	896,923

20 Related party transactions

There were no related party transactions in the year.

21 Control

The charitable company is controlled by the Trustees who are also the directors of the company.