

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

Ford Park Cemetery Trust (a company limited by guarantee)

Contents

Trustees' Report	1 to 11
Statement of Trustees' Responsibilities	12
Independent Examiner's Report	13
Statement of Financial Activities	14 to 15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18 to 29

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

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.

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.

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

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.

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

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

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.

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.

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 wakes, 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: forjohnclap@gmail.com

Ford Park Cemetery Trust (a company limited by guarantee)

Trustees' Report

Thanks and Acknowledgements

The problem as always with thankyou's 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

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".

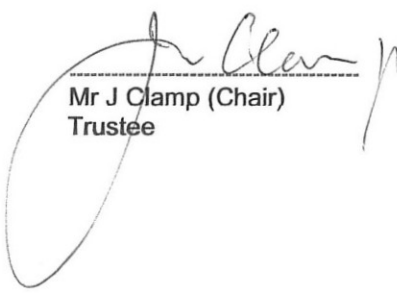
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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

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.

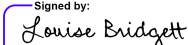
Independent examiner's statement

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:


006DF78DEBD340Z-----
Louise Bridgett (FCA)

Chartered Accountants & Statutory Auditor
PKF Francis Clark

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

09 December 2025
Date:.....

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.

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.

Ford Park Cemetery Trust (a company limited by guarantee)

(Registration number: 03895150)

Balance Sheet as at 31 March 2025

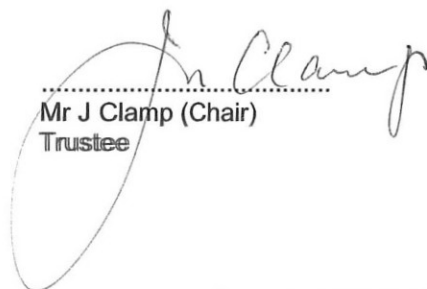
	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	676,677	696,761
Current assets			
Debtors	15	9,695	9,901
Cash at bank and in hand		<u>226,539</u>	<u>155,856</u>
		236,234	165,757
Creditors: Amounts falling due within one year	16	<u>(24,263)</u>	<u>(19,284)</u>
Net current assets		<u>211,971</u>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

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.

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.

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.

Ford Park Cemetery Trust (a company limited by guarantee)

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

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.

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

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
	<u>88,213</u>	<u>4,051</u>	<u>92,264</u>	<u>30,084</u>

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
	<u>186,800</u>	<u>186,800</u>	<u>151,240</u>

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	-
	<u>25,898</u>	<u>25,898</u>	<u>20,005</u>

6 Investment income

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

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
	<u>13,925</u>	<u>2,018</u>	<u>15,943</u>	<u>15,948</u>

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
	<u>211,830</u>	<u>39,952</u>	<u>251,782</u>	<u>225,642</u>

Ford Park Cemetery Trust (a company limited by guarantee)

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

£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
		<u>26,051</u>	<u>13,901</u>	<u>39,952</u>	<u>39,525</u>

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
	<u>7,230</u>	<u>7,230</u>	<u>4,950</u>

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

Ford Park Cemetery Trust (a company limited by guarantee)

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

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
	<u>167,056</u>	<u>144,190</u>

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	<u>11</u>	<u>11</u>

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.

Ford Park Cemetery Trust (a company limited by guarantee)

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

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
	<u>9,695</u>	<u>9,901</u>

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
	<u>24,263</u>	<u>19,284</u>

Ford Park Cemetery Trust (a company limited by guarantee)

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

	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	<u>14,884</u>	<u>11,129</u>

17 Creditors: amounts falling due after one year

	2025 £	2024 £
Deferred income	<u>10,274</u>	<u>5,574</u>

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	<u>560,335</u>	<u>4,051</u>	<u>(19,730)</u>	<u>544,656</u>
Total funds	<u>837,660</u>	<u>308,438</u>	<u>(267,724)</u>	<u>878,374</u>

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	<u>570,169</u>	<u>5,376</u>	<u>(15,210)</u>	<u>560,335</u>
Total funds	<u>876,312</u>	<u>202,938</u>	<u>(241,590)</u>	<u>837,660</u>

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 depreciation 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.

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	<u>333,718</u>	<u>544,656</u>	<u>878,374</u>
	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	<u>277,325</u>	<u>560,335</u>	<u>837,660</u>

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.