THE NATURAL DEATH CENTRE

England & Wales · Charity number 1091396

Details

Other names	THE NICHOLAS ALBERY FOUNDATION
Status	Registered
Legal form	Charitable company
Company number	04369162
Registered	2002-03-26
Register	View on the Charity Commission register

Contact

Address	The Natural Death Centre In the Hill House Watley Lane Twyford Winchester SO21 1QX
Phone	07914208993
Email	susan@naturaldeath.org.uk
Website	www.naturaldeath.org.uk

Activities

Objects: THE PROMOTION, FOR THE BENEFIT OF THE PUBLIC, OF STUDIES IN POLITICAL, ECONOMIC, SOCIAL AND ENVIRONMENTAL SCIENCE AND OTHER EDUCATIONAL SUBJECTS AND THE PROMOTION, FOR THE BENEFIT OF THE PUBLIC, OF EDUCATION AND DISSEMINATION OF KNOWLEDGE, IN SUCH SCIENCES AND SUBJECTS WITH PARTICULAR REFERENCE TO: 1. WORK, EDUCATION AND CULTURE IN RELATION TO RURAL AND INDUSTRIAL LIFE; 2. THE BETTER USE OF RESOURCES, ESPECIALLY NON-RENEWABLE RESOURCES AND THE PRODUCTION AND CONSERVATION OF GOODS AND ENERGY; 3. AGRICULTURE, HORTICULTURE AND SILVICULTURE; 4. ECOLOGY AND THE ENVIRONMENT; 5. MICROECONOMICS WITH SPECIAL REFERENCE TO THE OPTIMUM SIZE OF COMMUNITIES, INDUSTRIES, BUSINESSES AND AGRICULTURAL HOLDINGS AND THE ROLE AND POTENTIAL OF THE SAME ; 6. THE USE OF LOW-TECHNOLOGY SKILLS AND CRAFTS AND TO PUBLISH THE RESULTS OF SUCH RESEARCH; 7. THE PROBLEMS OF MINORITY GROUPS OF ENGLAND AND ELSEWHERE.

Downloaded from opencharities.uk/ew/1091396

Activities: The Natural Death Centre is a social entrepreneurial, educational charity which sees death as a natural part of life. It is committed to supporting cultural change and is working towards a situation where all people are empowered in the process of dying, and organising a funeral. We also run the Association of Natural Burial Grounds, a body set up to promote green burials.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£37,845	£41,074	-	-
2024-03-31	£44,600	£42,111	-	-
2023-03-31	£41,138	£43,117	-	-
2022-03-31	£40,969	£42,908	-	-
2021-03-31	£50,866	£54,339	-	-

Trustees

Name	Role	Appointed
RICHARD PHILIP PUTT		2011-12-29
SUSAN MORRIS Mrs.		
Tracy O'Leary		2015-07-18

Downloaded from opencharities.uk/ew/1091396

THE NATURAL DEATH CENTRE

England & Wales - Charity number 1091396

Accounts

Company registration number: 04369162

Charity registration number: 1091396

The Natural Death Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

The Natural Death Centre

Reference and Administrative Details

Trustees	Susan Morris Tracy O'Leary Richard Putt
Secretary	Susan Morris
Charity Registration Number	1091396
Company Registration Number	04369162
	The charity is incorporated in England and Wales.
Registered Office	The Natural Death Centre The Hill House Watley Lane Winchester Hampshire SO21 1QX
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
	National Westminster Bank PLC Victoria Branch 169 Victoria St London SW1E 5NA

The Natural Death Centre

Trustees' Report

The directors present their report and the unaudited financial statements for the year ended 31st March 2025.

Legal and administrative details

Status: The Nicholas Albery Foundation following an organisational review and by special resolution changed its name 12th March 2007 to be incorporated under the name of The Natural Death Centre (registration no. 4369162). The Foundation was incorporated as a company limited by guarantee on 7th February 2002 and started to operate on 1st April 2002. It has charitable status under registration no. 1091396.

Charity objectives: The promotion, for the benefit of the public, of studies in political, economic, social and environmental science and other educational subjects and the promotion, for the benefit of the public, of education and dissemination of knowledge in such sciences and subjects with particular reference to:

- work, education and culture
- ecology and the environment
- the use of low-technology skills and crafts
- arts, literacy and arts education
- horticulture and silviculture
- the problems of minority groups

Background: This is the twenty second annual report of the company. The company was formed to continue the work of Nicholas Albery (formerly the Nicholas Albery Foundation and prior to that the Fourth World Educational and Research Association Trust) – charity no. 283040.

On the 12th March 2007, the name of the company changed from The Nicholas Albery Foundation; no change in ownership of assets occurred as the enactment was purely a company name change to The Natural Death Centre.

Directors and their interests

The directors who served at any time during the year are Susan Morris, Tracy O'Leary and Richard Putt. **No director has any beneficial interest in the charitable company.**

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in the planning of future activities. It is the judgment of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity. In delivering services and in the appointment of staff, volunteers and trustees the charity operates a strict policy of no discrimination on any grounds.

The Natural Death Centre is an educational charity which sees death as a natural part of life. Founded in 1991, it is committed to supporting cultural change and is working towards a situation where all people are empowered in the process of dying, and organising a funeral. The Natural Death Centre provides the only impartial funeral advice service in the UK. We also work in death education, challenging social attitudes to death and dying, and run the Association of Natural Burial Grounds, a body set up to promote green burials.

The Natural Death Centre

Trustees' Report

In common with many charities, NDC has to operate on a limited budget, and progress has not always been easy to achieve. Though the financial situation is far from ideal, the board is fully committed to building on past achievements while continuing to maintain the hard-won stability.

Though small, the NDC is a significant organisation whose guidance is regularly sought by professional practitioners, government departments and the media. It has a history of giving catalytic leadership, and promoting beneficial and empowering social change.

The Natural Death Centre continues to offer a unique service to the public and various professionals via its telephone help line, email and post. This year alone the NDC received over 40,000 phone calls /emails to its helpline. The information disseminated is comprehensive, unbiased, and especially focused towards inexpensive, environmentally-friendly, and family organised funeral provision. The demand on the charity increases monthly.

The Natural Death Centre's core role and support has continued. Over the last 34 years The NDC has always been the support and advocate for the public to help empower people and dispel myths. However, we have continued to rise to new challenges of a country and funeral industry that has adapted and responded to the pandemic and post pandemic. The NDC has risen to the challenge offering a listening ear as well as dispelling myths and then help people go forward to create a funeral relevant for them.

Allowing the public to make informed decisions is the honest way forward.

Written advice is also available via the **NDC general information leaflet** (NDC website or The Natural Death Handbook (5th edtn), and Funeral Plans. The demand for the leaflet is booming.

Social networking is now one of the key mediums of communicating and networking. This year has seen further IT development with the ever expanding Facebook group, twitter and LinkedIn.

Analytics and proactive changes of the charities web presence is managed and the charities website hits continue to increase. The most visited web pages include 'Natural Burial Grounds' and 'keeping funeral costs down'.

The Natural Death Handbook (fifth edition) was published June 2012, Strange Attractor Press.

The media continues to play an increasingly large role in the education of the public about the natural death movement encompassing funeral choices, funeral poverty and reflecting on funerals during the COVID19 pandemic. This included many radio interviews and Newspaper/magazine articles or links. The Natural Death Centre charity is one of the key ports of call for the media on all aspects of dying, death, funerals, funeral poverty and natural burial grounds and this year has continued.

Strategic collaboration with other professional bodies continues and includes the Dying Matters Coalition, All Party Parliamentary Funerals and Bereavement Group, the Ministry of Justice Burial and Cemeteries Advisory Group, Council of British Funeral Services, the Centre for Death and Society, Institute of Cemetery and Crematorium Management, Funeral Director Trade Associations and the Churches Funeral Group. The NDC also works collaboratively with academic departments to scrutinise and develop funeral and body disposal practices.

International relations continue to be developed with overseas green funeral directors and natural burial grounds to promote sharing and developing of practice. For example, in the USA the NDC has regular dialogue with the Green Burial Council, the Funeral Consumers Alliance and the Natural Burial Company.

Collaborative teaching with other organisations within the natural death movement is an important role for the Natural Death Centre.

The active participation UKs Dying Matters Awareness Week provided a further platform for the NDC to inform people them have choices. The NDC is a member of the national coalition under the National Council for Palliative Care / Department of Health in response to the National End of life Care Strategy for England DoH 2008) to educate the public on dying.

NDC has also run several of its own unique study days as well as a Poetry Challenge Day and Association of Natural Burial Grounds Member's days. The Death Café movement in the UK and the world is increasing. NDCs founder and patron hosted several successful online Death Cafes.

The NDC's natural burial branch, **the Association of Natural Burial Grounds** (ANBG), continues to become more and more influential and well regarded. The ANBG continues to promote across the UK the awareness of natural burial grounds and developing further the ideology of ecological body disposal and the management of the land where the body lies, for the benefit of society and future generations.

The ANBG continues to directly influence national strategy in regard to burial law reform with its previous consultation with the Ministry of Justice in assisting in writing 'Natural burial grounds - Guidance for operators'. The NDC has continued to lead the UK on guidance for holding funerals at a Natural Burial Ground.

The ANBG is thriving. The Association of Natural Burial Grounds Members is an active group and the charity hosts a members only online google group discussion forum allowing members to share best practice ideas and provides additional support.

The NDC continues to run its ANBG Members Days in varying parts of the UK to promote access.

Educating professionals about Natural Burial is a key part of the association's strategic remit.

'The People's Awards for Natural Burial Grounds'. The awards results of regional winners of best natural burial ground and the national winner was announced 2025.

The Association of Natural Burial Grounds launched in 2012 the **International Member of the ANBG** in response to the high interest from overseas. This has enabled the charity to continue to lead in strategy and provides a platform for members to network and so resulting in a higher service to members of the public and development of ideology.

The Book Store

The portfolio of publications under the NDCs umbrella from its Nicholas Albery Foundation heritage continues to sell well, in particular *The Natural Death Handbook (5th edtn), Poem for the Day, Poem for the Day One* and *Two and Time Out Book of Country Walks (volumes one and two).*

The portfolio of publications under the NDCs umbrella from its Nicholas Albery Foundation heritage continues to sell well, in particular *The Natural Death Handbook (5th edtn), Poem for the Day, Poem for the Day One* and *Two and Time Out Book of Country Walks (volumes one and two).*

The royalties from the foundation's publications continue to support the Natural Death Centre. The NDC is indebted to previous authors and editors of these books.

The Natural Death Centre

Trustees' Report

NDC Trading Ltd.

Incorporated 18/09/2014 Company No. 09225359. Susan Morris and Richard Putt are Directors; Susan is also the Company Secretary. It is a private company limited by shares valued at £1 per share and has one share. NDC Trading Ltd is managing Eden Valley Woodland Burial Ground . The plan is to close NDC Trading Ltd over the next year. Eden Valley Woodland Burial Ground continues under different management.

The Natural Death Centre Staff

The daily service has continued to be led by Rosie Inman-Cook as a volunteer manager and part time work. Leila Bakhshi's (Format Accounts) include an increased administration role.

The daily service has continued to be led by Rosie Inman-Cook as a volunteer manager and part time work. Leila Bakhshi's (Format Accounts) include an increased administration role.

Carol Bakhshi and Leila, Format Book-keeping continue as a part time book keeper.

Volunteers Carol Waters and Charlotte Knight provide invaluable support.

The NDC trustee board is indebted for the immense work done by the staff of which some of their time is on a voluntary basis.

The trustee board members are all also active volunteers.

The NDC could not survive without the support and work of volunteers.

The NDC is grateful to its patrons for their ongoing support - Josefine Speyer, Maggi Hambling and Lucy Siegle

The Natural Death Centre Office

The trustee board is immensely grateful to its landlords David Cook and Rosie Inman-Cook for enabling the NDC office space at a reduced rate.

Reserves policy

The current reserves policy of the Natural Death Centre is to have sufficient reserves for three months' running costs and to clear any outstanding debts.

Trustees and officers

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

Trustees:	Susan Morris
	Tracy O'Leary
	Richard Putt
Secretary:	Susan Morris

The Natural Death Centre

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of The Natural Death Centre 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.

The annual report was approved by the trustees of the charity on 17 March 2026 and signed on its behalf by:

.....

Susan Morris
Company Secretary and Trustee

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the The Natural Death Centre ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of The Natural Death Centre 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 Natural Death Centre 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

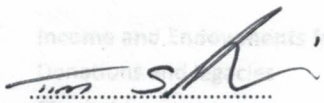
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Natural Death Centre 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).

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ('the Company')

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.



.....

Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

17 March 2026

The Natural Death Centre

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 £	Total 2025 £	Unrestricted £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	30,913	30,913	38,925	38,925
Charitable activities	4	6,693	6,693	5,673	5,673
Investment income	5	2	2	2	2
Other income		237	237	-	-
Total income		37,845	37,845	44,600	44,600
Expenditure on:					
Charitable activities	7	(41,074)	(41,074)	(42,111)	(42,111)
Total expenditure		(41,074)	(41,074)	(42,111)	(42,111)
Net movement in funds		(3,229)	(3,229)	2,489	2,489
Reconciliation of funds					
Total funds brought forward		15,090	15,090	12,601	12,601
Total funds carried forward	16	11,861	11,861	15,090	15,090

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 16.

The Natural Death Centre

(Registration number: 04369162)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	77	102
Current assets			
Stocks	13	6,698	7,143
Debtors	14	4,068	3,630
Cash at bank and in hand		6,014	14,825
		16,780	25,598
Creditors: Amounts falling due within one year	15	(4,996)	(10,610)
Net current assets		11,784	14,988
Net assets		11,861	15,090
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		11,861	15,090
Total funds	16	11,861	15,090

For the financial year ending 31 March 2025 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.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 17 March 2026 and signed on their behalf by:

.....

Susan Morris
Company Secretary and Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Natural Death Centre
The Hill House
Watley Lane
Winchester
Hampshire
SO21 1QX

These financial statements were authorised for issue by the trustees on 17 March 2026.

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) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Natural Death Centre 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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions 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.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees 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 £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:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

3 Income from donations and legacies

	Unrestricted		
	General	Total 2025	Total 2024
	£	£	£
Donations and legacies;			
Appeals and donations	11,525	11,525	17,673
Subscriptions	17,800	17,800	19,488
Recommended funeral directors	1,588	1,588	1,764
	30,913	30,913	38,925

4 Income from charitable activities

	Unrestricted		
	General	Total 2025	Total 2024
	£	£	£
Sales of publications	2,136	2,136	3,048
Royalties	4,557	4,557	2,625
	6,693	6,693	5,673

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income	2	2	2

6 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	237	237
Total for 2025	237	237

7 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Opening stock	7,143	7,824
Closing stock	(6,698)	(7,143)
Travelling	539	1,376
Staff costs	280	480
Support costs	39,810	39,574
	41,074	42,111

In addition to the expenditure analysed above, there are also support costs of £39,810 (2024 - £39,574) which relate directly to charitable activities. See note 9 for further details.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Other staff costs	280	480

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

9 Analysis of support costs

Support costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Property cost and insurance	12,188	12,188	12,258
Honorarium	18,290	18,290	18,500
Telephone and fax	1,280	1,280	1,150
Printing, postage and stationery	681	681	402
Trade subscriptions	50	50	50
Cleaning	160	160	-
Accountancy	3,742	3,742	4,047
Independent examination	2,304	2,304	2,214
Legal and professional fees	296	296	-
Bad debts written off	-	-	102
Bank charges	794	794	819
Foreign currency (gains)/losses	-	-	(1)
Depreciation of office equipment	25	25	33
	39,810	39,810	39,574

10 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.

11 Related party transactions

There were no related party transactions in the year.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	3,348	3,348
At 31 March 2025	3,348	3,348
Depreciation		
At 1 April 2024	3,246	3,246
Charge for the year	25	25
At 31 March 2025	3,271	3,271
Net book value		
At 31 March 2025	77	77
At 31 March 2024	102	102

13 Stock

	2025 £	2024 £
Stocks	6,698	7,143

14 Debtors

	2025 £	2024 £
Trade debtors	801	370
Other debtors	3,267	3,260
	4,068	3,630

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	296	499
Accruals	4,700	10,111
	4,996	10,610

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	15,090	37,845	(41,074)	11,861

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	12,601	44,600	(42,111)	15,090

17 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	77	77
Current assets	16,780	16,780
Current liabilities	(4,996)	(4,996)
Total net assets	11,861	11,861

Prior year

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	102	102
Current assets	25,598	25,598
Current liabilities	(10,610)	(10,610)
Total net assets	15,090	15,090

THE NATURAL DEATH CENTRE

England & Wales - Charity number 1091396

Accounts

Company registration number: 04369162

Charity registration number: 1091396

The Natural Death Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

The Natural Death Centre

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

The Natural Death Centre

Reference and Administrative Details

Trustees	Susan Morris Tracy O'Leary Richard Putt
Secretary	Susan Morris
Charity Registration Number	1091396
Company Registration Number	04369162
	The charity is incorporated in England and Wales.
Registered Office	The Natural Death Centre The Hill House Watley Lane Winchester Hampshire SO21 1QX
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ National Westminster Bank PLC Victoria Branch 169 Victoria St London SW1E 5NA

The Natural Death Centre

Trustees' Report

The directors present their report and the unaudited financial statements for the year ended 31 March 2024.

Legal and administrative details

Status: The Nicholas Albery Foundation following an organisational review and by special resolution changed its name 12 March 2007 to be incorporated under the name of The Natural Death Centre (registration no. 4369162). The Foundation was incorporated as a company limited by guarantee on 7 February 2002 and started to operate on 1 April 2002. It has charitable status under registration no. 1091396.

Charity objectives: The promotion, for the benefit of the public, of studies in political, economic, social and environmental science and other educational subjects and the promotion, for the benefit of the public, of education and dissemination of knowledge in such sciences and subjects with particular reference to:

- work, education and culture
- ecology and the environment
- the use of low-technology skills and crafts
- arts, literacy and arts education
- horticulture and silviculture
- the problems of minority groups

Background: This is the twenty first annual report of the company. The company was formed to continue the work of Nicholas Albery (formerly the Nicholas Albery Foundation and prior to that the Fourth World Educational and Research Association Trust) – charity no. 283040.

On the 12 March 2007, the name of the company changed from The Nicholas Albery Foundation; no change in ownership of assets occurred as the enactment was purely a company name change to The Natural Death Centre.

Directors and their interests

The directors who served at any time during the year are Susan Morris, Tracy O'Leary and Richard Putt. **No director has any beneficial interest in the charitable company.**

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in the planning of future activities. It is the judgment of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity. In delivering services and in the appointment of staff, volunteers and trustees the charity operates a strict policy of no discrimination on any grounds.

The Natural Death Centre is an educational charity which sees death as a natural part of life. Founded in 1991, it is committed to supporting cultural change and is working towards a situation where all people are empowered in the process of dying, and organising a funeral. The Natural Death Centre provides the only impartial funeral advice service in the UK. We also work in death education, challenging social attitudes to death and dying, and run the Association of Natural Burial Grounds, a body set up to promote green burials.

In common with many charities, NDC has to operate on a limited budget, and progress has not always been easy to achieve. Though the financial situation is far from ideal, the board is fully committed to building on past achievements while continuing to maintain the hard-won stability.

Though small, the NDC is a significant organisation whose guidance is regularly sought by professional practitioners, government departments and the media. It has a history of giving catalytic leadership, and promoting beneficial and empowering social change.

The Natural Death Centre

Trustees' Report

The Natural Death Centre continues to offer a unique service to the public and various professionals via its telephone help line, email and post. This year alone the NDC received over 40,000 phone calls /emails to its helpline. The information disseminated is comprehensive, unbiased, and especially focused towards inexpensive, environmentally-friendly, and family organised funeral provision. The demand on the charity increases monthly.

The Natural Death Centre's core role and support has continued. Over the last 33 years The NDC has always been the support and advocate for the public to help empower people and dispel myths. However, we have continued to rise to new challenges of a country and funeral industry that has adapted and responded to the pandemic and post pandemic. The NDC has risen to the challenge offering a listening ear as well as dispelling myths and then help people go forward to create a funeral relevant for them.

Allowing the public to make informed decisions is the honest way forward.

Written advice is also available via the **NDC general information leaflet** (NDC website or The Natural Death Handbook (5th edtn), and Funeral Plans. The demand for the leaflet is booming.

Social networking is now one of the key mediums of communicating and networking. This year has seen further IT development with the ever expanding Facebook group, twitter and LinkedIn.

Analytics and proactive changes of the charities web presence is managed and the charities website hits continue to increase. The most visited web pages include 'Natural Burial Grounds' and 'keeping funeral costs down'.

The Natural Death Handbook (fifth edition) was published June 2012, Strange Attractor Press.

The media continues to play an increasingly large role in the education of the public about the natural death movement encompassing funeral choices, funeral poverty and organizing a funeral during the COVID19 pandemic. This included many radio interviews and Newspaper/magazine articles or links. The Natural Death Centre charity is one of the key ports of call for the media on all aspects of dying, death, funerals, funeral poverty and natural burial grounds and this year has continued.

Strategic collaboration with other professional bodies continues and includes the Dying Matters Coalition, All Party Parliamentary Funerals and Bereavement Group, the Ministry of Justice Burial and Cemeteries Advisory Group, Council of British Funeral Services, the Centre for Death and Society, Institute of Cemetery and Crematorium Management, Funeral Director Trade Associations and the Churches Funeral Group. The NDC also works collaboratively with academic departments to scrutinise and develop funeral and body disposal practices.

International relations continue to be developed with overseas green funeral directors and natural burial grounds to promote sharing and developing of practice. For example, in the USA the NDC has regular dialogue with the Green Burial Council, the Funeral Consumers Alliance and the Natural Burial Company.

Collaborative teaching with other organisations within the natural death movement is an important role for the Natural Death Centre.

The active participation UKs Dying Matters Awareness Week provided a further platform for the NDC to inform people them have choices. The NDC is a member of the national coalition under the National Council for Palliative Care / Department of Health in response to the National End of life Care Strategy for England DoH 2008) to educate the public on dying.

NDC has also run several of its own unique study days as well as a Poetry Challenge Day and Association of Natural Burial Grounds Member's days. The Death Café movement in the UK and the world is increasing. NDCs founder and patron hosted several successful online Death Cafes.

The Natural Death Centre

Trustees' Report

People are increasingly turning to 'Go Compare' websites as a consumer. Over the last thirty years the NDC has promoted transparency in deciding on a funeral service and choosing a Funeral Director. NDC runs **Funeral Advisor** www.funeraladvisor.org.uk in collaboration Impermanence (UK) Limited to enable the public to rate the Funeral Director and so empower others.

The NDC's natural burial branch, **the Association of Natural Burial Grounds** (ANBG), continues to become more and more influential and well regarded. The ANBG continues to promote across the UK the awareness of natural burial grounds and developing further the ideology of ecological body disposal and the management of the land where the body lies, for the benefit of society and future generations.

The ANBG continues to directly influence national strategy in regard to burial law reform with its previous consultation with the Ministry of Justice in assisting in writing 'Natural burial grounds - Guidance for operators'. The NDC has continued to lead the UK on guidance for holding funerals at a Natural Burial Ground.

The ANBG is thriving. The Association of Natural Burial Grounds Members is an active group and the charity hosts a members only online google group discussion forum allowing members to share best practice ideas and provides additional support.

The NDC continues to run its ANBG Members Days in varying parts of the UK to promote access.

Educating professionals about Natural Burial is a key part of the association's strategic remit.

'The People's Awards for Natural Burial Grounds'. The awards results of regional winners of best natural burial ground and the national winner was announced 2024.

The Association of Natural Burial Grounds launched in 2012 the **International Member of the ANBG** in response to the high interest from overseas. This has enabled the charity to continue to lead in strategy and provides a platform for members to network and so resulting in a higher service to members of the public and development of ideology.

The Book Store

The portfolio of publications under the NDCs umbrella from its Nicholas Albery Foundation heritage continues to sell well, in particular *The Natural Death Handbook (5th edtn), Poem for the Day, Poem for the Day One* and *Two and Time Out Book of Country Walks (volumes one and two).*

The royalties from the foundation's publications continue to support the Natural Death Centre. The NDC is indebted to previous authors and editors of these books.

NDC Trading Ltd.

Incorporated 18/09/2014 Company No. 09225359. Susan Morris and Richard Putt are Directors; Susan is also the Company Secretary. It is a private company limited by shares valued at £1 per share and has one share. NDC Trading Ltd is managing Eden Valley Woodland Burial Ground . The plan is to close NDC Trading Ltd over the next year. Eden Valley Woodland Burial Ground continues under different management.

The Natural Death Centre Staff

The daily service has continued to be led by Rosie Inman-Cook as a volunteer manager and part time work. Leila Bakhshi's (Format Accounts) include an increased administration role.

Carol Bakhshi and Leila, Format Book-keeping continue as a part time book keeper.

Volunteers Carol Waters and Charlotte Knight provide invaluable support.

The NDC trustee board is indebted for the immense work done by the staff of which some of their time is on a voluntary basis.

The trustee board members are all also active volunteers.

The NDC could not survive without the support and work of volunteers.

The Natural Death Centre

Trustees' Report

The NDC is grateful to its patrons for their ongoing support - Josefine Speyer, Maggi Hambling and Lucy Siegle

The Natural Death Centre Office

The trustee board is immensely grateful to its landlords David Cook and Rosie Inman-Cook for enabling the NDC office space at a reduced rate.

Reserves policy

The current reserves policy of the Natural Death Centre is to have sufficient reserves for three months' running costs and to clear any outstanding debts.

Trustees and officers

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

Trustees:	Susan Morris
	Tracy O'Leary
	Richard Putt
Secretary:	Susan Morris

Statement of trustees' responsibilities

The trustees (who are also the directors of The Natural Death Centre 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.

The Natural Death Centre

Trustees' Report

The annual report was approved by the trustees of the charity on 28 March 2025 and signed on its behalf by:

Susan Morris 28th March 2025

.....

Susan Morris
Company Secretary and Trustee

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the The Natural Death Centre ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of The Natural Death Centre 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 Natural Death Centre 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Natural Death Centre 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).

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ('the Company')

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.

.....

Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

28 March 2025

The Natural Death Centre

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 £	Total 2024 £	Unrestricted £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	38,925	38,925	33,828	33,828
Charitable activities	4	5,673	5,673	7,307	7,307
Investment income	5	2	2	3	3
Total income		44,600	44,600	41,138	41,138
Expenditure on:					
Charitable activities	6	(42,111)	(42,111)	(43,117)	(43,117)
Total expenditure		(42,111)	(42,111)	(43,117)	(43,117)
Net movement in funds		2,489	2,489	(1,979)	(1,979)
Reconciliation of funds					
Total funds brought forward		12,601	12,601	14,580	14,580
Total funds carried forward	16	15,090	15,090	12,601	12,601

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

The funds breakdown for 2023 is shown in note 16.

The Natural Death Centre

(Registration number: 04369162)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	102	135
Current assets			
Stocks	13	7,143	7,824
Debtors	14	3,630	2,502
Cash at bank and in hand		14,825	16,162
		25,598	26,488
Creditors: Amounts falling due within one year	15	(10,610)	(14,022)
Net current assets		14,988	12,466
Net assets		15,090	12,601
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		15,090	12,601
Total funds	16	15,090	12,601

For the financial year ending 31 March 2024 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.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 28 March 2025 and signed on their behalf by:

Susan Morris 28th March 2025

.....

Susan Morris
Company Secretary and Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Natural Death Centre
The Hill House
Watley Lane
Winchester
Hampshire
SO21 1QX

These financial statements were authorised for issue by the trustees on 28 March 2025.

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) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Natural Death Centre 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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions 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.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees 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 £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:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

3 Income from donations and legacies

	Unrestricted General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Appeals and donations	17,673	17,673	12,770
Subscriptions	19,488	19,488	19,356
Recommended funeral directors	1,764	1,764	1,702
	38,925	38,925	33,828

4 Income from charitable activities

	Unrestricted General £	Total 2024 £	Total 2023 £
Sales of publications	3,048	3,048	4,135
Royalties	2,625	2,625	3,172
	5,673	5,673	7,307

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income	2	2	3

6 Expenditure on charitable activities

	Total 2024 £	Total 2023 £
Opening stock	7,824	8,755
Closing stock	(7,143)	(7,824)
Travelling	1,376	(1,876)
Staff costs	480	480
Support costs	39,574	43,582
	42,111	43,117

In addition to the expenditure analysed above, there are also support costs of £39,574 (2023 - £43,582) which relate directly to charitable activities. See note 9 for further details.

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Other staff costs	480	480

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

8 Taxation

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

9 Analysis of support costs

Support costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Property cost and insurance	12,258	12,258	11,124
Honorarium	18,500	18,500	18,500
Light, heat and power	-	-	4,399
Telephone and fax	1,150	1,150	1,139
Printing, postage and stationery	402	402	1,197
Trade subscriptions	50	50	50
Cleaning	-	-	411
Accountancy	4,047	4,047	3,752
Independent examination	2,214	2,214	2,148
Bad debts written off	102	102	(100)
Bank charges	819	819	917
Foreign currency (gains)/losses	(1)	(1)	-
Depreciation of office equipment	33	33	45
	39,574	39,574	43,582

10 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.

11 Related party transactions

There were no related party transactions in the year.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	3,348	3,348
At 31 March 2024	3,348	3,348
Depreciation		
At 1 April 2023	3,213	3,213
Charge for the year	33	33
At 31 March 2024	3,246	3,246
Net book value		
At 31 March 2024	102	102
At 31 March 2023	135	135

13 Stock

	2024 £	2023 £
Stocks	7,143	7,824

14 Debtors

	2024 £	2023 £
Trade debtors	370	198
Other debtors	3,260	2,304
	3,630	2,502

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	499	468
Accruals	10,111	13,554
	10,610	14,022

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	12,601	44,600	(42,111)	15,090

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	14,580	41,138	(43,117)	12,601

17 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	102	102
Current assets	25,598	25,598
Current liabilities	(10,610)	(10,610)
Total net assets	15,090	15,090

Prior year

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	135	135
Current assets	26,488	26,488
Current liabilities	(14,022)	(14,022)
Total net assets	12,601	12,601

THE NATURAL DEATH CENTRE

England & Wales - Charity number 1091396

Accounts

Company registration number: 04369162

Charity registration number: 1091396

The Natural Death Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

The Natural Death Centre

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

The Natural Death Centre

Reference and Administrative Details

Trustees	Susan Morris Tracy O'Leary Richard Putt
Secretary	Susan Morris
Charity Registration Number	1091396
Company Registration Number	04369162
	The charity is incorporated in England and Wales.
Registered Office	The Natural Death Centre The Hill House Watley Lane Winchester Hampshire SO21 1QX
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
	National Westminster Bank PLC Sloane Square Branch Unit 5, The Willett Buildings 2 Sloane Gardens London SW1W 8DL

The Natural Death Centre

Trustees' Report

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

The directors present their report and the unaudited financial statements for the year ended 31 March 2023.

Legal and administrative details

Status: The Nicholas Albery Foundation following an organisational review and by special resolution changed its name 12 March 2007 to be incorporated under the name of The Natural Death Centre (registration no. 4369162). The Foundation was incorporated as a company limited by guarantee on 7 February 2002 and started to operate on 1 April 2002. It has charitable status under registration no. 1091396.

Charity objectives: The promotion, for the benefit of the public, of studies in political, economic, social and environmental science and other educational subjects and the promotion, for the benefit of the public, of education and dissemination of knowledge in such sciences and subjects with particular reference to:

- work, education and culture
- ecology and the environment
- the use of low-technology skills and crafts
- arts, literacy and arts education
- horticulture and silviculture
- the problems of minority groups

Background: This is the twentieth annual report of the company. The company was formed to continue the work of Nicholas Albery (formerly the Nicholas Albery Foundation and prior to that the Fourth World Educational and Research Association Trust) – charity no. 283040.

On the 12 March 2007, the name of the company changed from The Nicholas Albery Foundation; no change in ownership of assets occurred as the enactment was purely a company name change to The Natural Death Centre.

Directors and their interests

The directors who served at any time during the year are Susan Morris, Tracy O'Leary and Richard Putt. **No director has any beneficial interest in the charitable company.**

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in the planning of future activities. It is the judgment of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity. In delivering services and in the appointment of staff, volunteers and trustees the charity operates a strict policy of no discrimination on any grounds.

The Natural Death Centre is an educational charity which sees death as a natural part of life. Founded in 1991, it is committed to supporting cultural change and is working towards a situation where all people are empowered in the process of dying, and organising a funeral. The Natural Death Centre provides the only impartial funeral advice service in the UK. We also work in death education, challenging social attitudes to death and dying, and run the Association of Natural Burial Grounds, a body set up to promote green burials.

The Natural Death Centre

Trustees' Report

In common with many charities, NDC has to operate on a limited budget, and progress has not always been easy to achieve. Though the financial situation is far from ideal, the board is fully committed to building on past achievements while continuing to maintain the hard-won stability.

Though small, the NDC is a significant organisation whose guidance is regularly sought by professional practitioners, government departments and the media. It has a history of giving catalytic leadership, and promoting beneficial and empowering social change.

The Natural Death Centre continues to offer a unique service to the public and various professionals via its telephone help line, email and post. This year alone the NDC received over 40,000 phone calls /emails to its helpline. The information disseminated is comprehensive, unbiased, and especially focused towards inexpensive, environmentally-friendly, and family organised funeral provision. The demand on the charity increases monthly.

The end of March 2023 the UK and world is still recovering from the impact of the coronavirus (COVID-19) pandemic. The Natural Death Centre's core role and support has continued. Over the last 30 years The NDC has always been the support and advocate for the public to help empower people and dispel myths. However, we have continued to rise to new challenges of a country and funeral industry that has adapted and responded to the pandemic.

Families still phone the helpline puzzled by COVID-19 restrictions post lock down that some Funeral Directors have in place. The NDC has risen to the challenge offering a listening ear as well as dispelling myths and then help people go forward to create a funeral relevant for them.

Allowing the public to make informed decisions is the honest way forward.

Written advice is also available via the **NDC general information leaflet** (NDC website or The Natural Death Handbook (5th edtn), and Funeral Plans. The demand for the leaflet is booming.

Social networking is now one of the key mediums of communicating and networking. This year has seen further IT development with the ever expanding Facebook group, twitter and LinkedIn.

Analytics and proactive changes of the charities web presence is managed and the charities website hits continue to increase. The most visited web pages include 'Natural Burial Grounds' and 'keeping funeral costs down'.

The Natural Death Handbook (fifth edition) was published June 2012, Strange Attractor Press.

The media continues to play an increasingly large role in the education of the public about the natural death movement encompassing funeral choices, funeral poverty and organizing a funeral during the COVID19 pandemic. This included many radio interviews and Newspaper/magazine articles or links. The Natural Death Centre charity is one of the key ports of call for the media on all aspects of dying, death, funerals, funeral poverty and natural burial grounds and this year has continued on funerals during the COVID19 pandemic.

Strategic collaboration with other professional bodies continues and includes the Dying Matters Coalition, All Party Parliamentary Funerals and Bereavement Group, the Ministry of Justice Burial and Cemeteries Advisory Group, Council of British Funeral Services, the Centre for Death and Society, Institute of Cemetery and Crematorium Management, Funeral Director Trade Associations and the Churches Funeral Group. The NDC also works collaboratively with academic departments to scrutinise and develop funeral and body disposal practices.

International relations continue to be developed with overseas green funeral directors and natural burial grounds to promote sharing and developing of practice. For example, in the USA the NDC has regular dialogue with the Green Burial Council, the Funeral Consumers Alliance and the Natural Burial Company.

Collaborative teaching with other organisations within the natural death movement is an important role for the Natural Death Centre.

The active participation UKs Dying Matters Awareness Week provided a further platform for the NDC to inform people them have choices. The NDC is a member of the national coalition under the National Council for Palliative Care / Department of Health in response to the National End of life Care Strategy for England DoH 2008) to educate the public on dying.

NDC has also run several of its own unique study days as well as a Poetry Challenge Day and Association of Natural Burial Grounds Member's days. The Death Café movement in the UK and the world is increasing. NDCs founder and patron hosted several successful online Death Cafes.

People are increasingly turning to 'Go Compare' websites as a consumer. Over the last thirty years the NDC has promoted transparency in deciding on a funeral service and choosing a Funeral Director. NDC runs **Funeral Advisor** www.funeraladvisor.org.uk in collaboration Impermanence (UK) Limited to enable the public to rate the Funeral Director and so empower others.

The NDC's natural burial branch, **the Association of Natural Burial Grounds** (ANBG), continues to become more and more influential and well regarded. The ANBG continues to promote across the UK the awareness of natural burial grounds and developing further the ideology of ecological body disposal and the management of the land where the body lies, for the benefit of society and future generations.

The ANBG continues to directly influence national strategy in regard to burial law reform with its previous consultation with the Ministry of Justice in assisting in writing 'Natural burial grounds - Guidance for operators'. The NDC has continued to lead the UK on guidance for holding funerals at a Natural Burial Ground.

The ANBG is thriving. The Association of Natural Burial Grounds Members is an active group and the charity hosts a members only online google group discussion forum allowing members to share best practice ideas and provides additional support.

The NDC continues to run its ANBG Members Days in varying parts of the UK to promote access.

Educating professionals about Natural Burial is a key part of the association's strategic remit.

'The People's Awards for Natural Burial Grounds'. The awards results of regional winners of best natural burial ground and the national winner was announced 2022.

The Association of Natural Burial Grounds launched in 2012 the **International Member of the ANBG** in response to the high interest from overseas. This has enabled the charity to continue to lead in strategy and provides a platform for members to network and so resulting in a higher service to members of the public and development of ideology.

The Book Store

The portfolio of publications under the NDCs umbrella from its Nicholas Albery Foundation heritage continues to sell well, in particular *The Natural Death Handbook (5th edtn), Poem for the Day, Poem for the Day One* and *Two and Time Out Book of Country Walks (volumes one and two).*

The Natural Death Centre

Trustees' Report

The portfolio of publications under the NDCs umbrella from its Nicholas Albery Foundation heritage continues to sell well, in particular *The Natural Death Handbook (5th edtn), Poem for the Day, Poem for the Day One* and *Two and Time Out Book of Country Walks (volumes one and two).*

The royalties from the foundation's publications continue to support the Natural Death Centre. The NDC is indebted to previous authors and editors of these books.

NDC Trading Ltd.

Incorporated 18 September 2014 Company No. 09225359. Susan Morris and Richard Putt are Directors; Susan is also the Company Secretary. It is a private company limited by shares valued at £1 per share and has one share. NDC Trading Ltd is managing Eden Valley Woodland Burial Ground . The plan is to close NDC Trading Ltd over the next year. Eden Valley Woodland Burial Ground continues under different management.

The Natural Death Centre Staff

The daily service has continued to be led by Rosie Inman-Cook as a volunteer manager and part time work. Leila Bakhshi's (Format Accounts) include an increased administration role.

The daily service has continued to be led by Rosie Inman-Cook as a volunteer manager and part time work. Leila Bakhshi's (Format Accounts) include an increased administration role.

Carol Bakhshi and Leila, Format Book-keeping continue as a part time book keeper.

Volunteers Carol Waters and Charlotte Knight provide invaluable support.

The NDC trustee board is indebted for the immense work done by the staff of which some of their time is on a voluntary basis.

The trustee board members are all also active volunteers.

The NDC could not survive without the support and work of volunteers.

The NDC is grateful to its patrons for their ongoing support - Josefine Speyer, Maggi Hambling and Lucy Siegle

The Natural Death Centre Office

The trustee board is immensely grateful to its landlords David Cook and Rosie Inman-Cook for enabling the NDC office space at a reduced rate.

Reserves policy

The current reserves policy of the Natural Death Centre is to have sufficient reserves for three months' running costs and to clear any outstanding debts.

Financial review

At the balance sheet date the charity held £12,601 (2022: 14,580) of funds all of which were unrestricted. The total income for the year was £41,138 (2022: £47,251) and total expenditure was £43,117 (2022: £46,729).

The Natural Death Centre

Trustees' Report

Trustees and officers

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

Trustees:	Susan Morris
	Tracy O'Leary
	Richard Putt
Secretary:	Susan Morris

Statement of trustees' responsibilities

The trustees (who are also the directors of The Natural Death Centre 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.

The annual report was approved by the trustees of the charity on 19 January 2024 and signed on its behalf by:

.....

Susan Morris
Company Secretary and Trustee

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the The Natural Death Centre ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of The Natural Death Centre 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 Natural Death Centre 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Natural Death Centre 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).

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ('the Company')

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.

Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

19 January 2024

The Natural Death Centre

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 £	Total 2023 £	Unrestricted £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	33,828	33,828	40,969	40,969
Charitable activities	4	7,307	7,307	6,282	6,282
Investment income	5	3	3	-	-
Total income		41,138	41,138	47,251	47,251
Expenditure on:					
Charitable activities	6	(43,117)	(43,117)	(46,729)	(46,729)
Total expenditure		(43,117)	(43,117)	(46,729)	(46,729)
Net movement in funds		(1,979)	(1,979)	522	522
Reconciliation of funds					
Total funds brought forward		14,580	14,580	14,058	14,058
Total funds carried forward	16	12,601	12,601	14,580	14,580

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

The funds breakdown for 2022 is shown in note 16.

The Natural Death Centre

(Registration number: 04369162)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	135	179
Current assets			
Stocks	13	7,824	8,755
Debtors	14	2,502	5,833
Cash at bank and in hand		16,162	12,041
		26,488	26,629
Creditors: Amounts falling due within one year	15	(14,022)	(12,228)
Net current assets		12,466	14,401
Net assets		12,601	14,580
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		12,601	14,580
Total funds	16	12,601	14,580

For the financial year ending 31 March 2023 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.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 19 January 2024 and signed on their behalf by:

.....
Susan Morris
Company Secretary and Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Natural Death Centre
The Hill House
Watley Lane
Winchester
Hampshire
SO21 1QX

These financial statements were authorised for issue by the trustees on 19 January 2024.

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) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Natural Death Centre 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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions 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.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees 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 £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:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

3 Income from donations and legacies

	Unrestricted		
	General	Total 2023	Total 2022
	£	£	£
Donations and legacies;			
Appeals and donations	12,770	12,770	14,730
Subscriptions	19,356	19,356	24,299
Recommended funeral directors	1,702	1,702	1,940
	33,828	33,828	40,969

4 Income from charitable activities

	Unrestricted		
	General	Total 2023	Total 2022
	£	£	£
Sales of publications	4,135	4,135	3,867
Royalties	3,172	3,172	2,415
	7,307	7,307	6,282

5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income	3	3

6 Expenditure on charitable activities

	Total 2023 £	Total 2022 £
Opening stock	8,755	9,627
Closing stock	(7,824)	(8,756)
Travelling	(1,876)	2,470
Staff costs	480	480
Support costs	43,582	42,908
	43,117	46,729

In addition to the expenditure analysed above, there are also support costs of £43,582 (2022 - £42,908) which relate directly to charitable activities. See note 9 for further details.

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Other staff costs	480	480

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

8 Taxation

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

9 Analysis of support costs

Support costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
(Profit)/loss on disposal of tangible fixed assets	-	-	327
Property cost and insurance	11,124	11,124	11,587
Honorarium	18,500	18,500	15,250
Light, heat and power	4,399	4,399	4,200
Telephone and fax	1,139	1,139	2,560
Printing, postage and stationery	1,197	1,197	1,581
Trade subscriptions	50	50	50
Cleaning	411	411	-
Accountancy	3,752	3,752	4,152
Independent examination	2,148	2,148	2,010
Bad debts written off	(100)	(100)	100
Bank charges	917	917	922
Depreciation of office equipment	45	45	169
	43,582	43,582	42,908

10 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.

11 Related party transactions

There were no related party transactions in the year.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	3,348	3,348
At 31 March 2023	3,348	3,348
Depreciation		
At 1 April 2022	3,167	3,167
Charge for the year	46	46
At 31 March 2023	3,213	3,213
Net book value		
At 31 March 2023	135	135
At 31 March 2022	181	181

13 Stock

	2023 £	2022 £
Stocks	7,824	8,755

14 Debtors

	2023 £	2022 £
Trade debtors	198	1,667
Other debtors	2,304	4,166
	2,502	5,833

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	468	366
Accruals	13,554	11,862
	14,022	12,228

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	14,580	41,138	(43,117)	12,601

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	14,058	47,251	(46,729)	14,580

17 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	135	135
Current assets	26,488	26,488
Current liabilities	(14,022)	(14,022)
Total net assets	12,601	12,601

Prior year

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	179	179
Current assets	26,629	26,629
Current liabilities	(12,228)	(12,228)
Total net assets	14,580	14,580

THE NATURAL DEATH CENTRE

England & Wales - Charity number 1091396

Accounts

Company registration number: 04369162

Charity registration number: 1091396

The Natural Death Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Field Sullivan Limited
9 Hare & Billet
Blackheath
London
SE3 0RB

The Natural Death Centre

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Examiner's Report	9 to 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 20

The Natural Death Centre

Reference and Administrative Details

Trustees	Susan Morris Tracy O'Leary Richard Putt
Secretary	Susan Morris
Charity Registration Number	1091396
Company Registration Number	04369162
	The charity is incorporated in England and Wales.
Registered Office	The Natural Death Centre The Hill House Watley Lane Winchester Hampshire SO21 1QX
Accountants	Field Sullivan Limited 9 Hare & Billet Blackheath London SE3 0RB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ National Westminster Bank PLC Maida Vale 298 Elgin Avenue London W9 1WT

The Natural Death Centre

Trustees' Report

Trustees and officers

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

Trustees:	Susan Morris
	Tracy O'Leary
	Richard Putt
Secretary:	Susan Morris

Statement of trustees' responsibilities

The trustees (who are also the directors of The Natural Death Centre 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.

The Natural Death Centre

Trustees' Report

The Trustees, who are the directors for Companies Act purposes and trustees for Charities Act purposes, have the pleasure in submitting the trustees' report for the year ended 31 March 2022. This is a Director's Report required by s417 of the Companies Act 2006. The financial statements comply with current statutory requirements and the requirements of the Memorandum and Articles of Association.

Legal and administrative details

Status: The Nicholas Albery Foundation following an organisational review and by special resolution changed its name 12 March 2007 to be incorporated under the name of The Natural Death Centre (registration no. 4369162). The Foundation was incorporated as a company limited by guarantee on 7 February 2002 and started to operate on 1 April 2002. It has charitable status under registration no. 1091396.

Principal address:
The Natural Death Centre
In The Hill House
Watley Lane
Twyford
Winchester. S021 1QX

The Natural Death Centre's professional advisers are as follows:

Reporting Accountants:
Field Sullivan Accountants
9 Hare & Billet
Blackheath
London
SE3 0RB

Bankers:
Cafcash Ltd
PO Box 289
West Malling
Kent ME19 4TA

Bankers:
NatWest Bank Plc
Maida Vale
298 Elgin Avenue
London W9 1WT

Bankers:
NatWest Bank Plc
Dean Street
PO Box 2162
London W1A 1SX

The Natural Death Centre

Trustees' Report

Charity objectives: The promotion, for the benefit of the public, of studies in political, economic, social and environmental science and other educational subjects and the promotion, for the benefit of the public, of education and dissemination of knowledge in such sciences and subjects with particular reference to:

- work, education and culture
- ecology and the environment
- the use of low-technology skills and crafts
- arts, literacy and arts education
- horticulture and silviculture
- the problems of minority groups

Background: This is the eighteenth annual report of the company. The company was formed to continue the work of Nicholas Albery (formerly the Nicholas Albery Foundation and prior to that the Fourth World Educational and Research Association Trust) - charity no. 283040.

On the 12 March 2007, the name of the company changed from The Nicholas Albery Foundation; no change in ownership of assets occurred as the enactment was purely a company name change to The Natural Death Centre.

Directors and their interests

The directors who served at any time during the year are Susan Morris, Tracy O'Leary and Richard Putt. No director has any beneficial interest in the charitable company.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in the planning of future activities. It is the judgment of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity. In delivering services and in the appointment of staff, volunteers and trustees the charity operates a strict policy of no discrimination on any grounds.

The Natural Death Centre is an educational charity which sees death as a natural part of life. Founded in 1991, it is committed to supporting cultural change and is working towards a situation where all people are empowered in the process of dying, and organising a funeral. The Natural Death Centre provides the only impartial funeral advice service in the UK. We also work in death education, challenging social attitudes to death and dying, and run the Association of Natural Burial Grounds, a body set up to promote green burials.

In common with many charities, NDC has to operate on a limited budget, and progress has not always been easy to achieve. Though the financial situation is far from ideal, the board is fully committed to building on past achievements while continuing to maintain the hard-won stability.

Though small, the NDC is a significant organisation whose guidance is regularly sought by professional practitioners, government departments and the media. It has a history of giving catalytic leadership, and promoting beneficial and empowering social change.

The Natural Death Centre

Trustees' Report

The Natural Death Centre continues to offer a unique service to the public and various professionals via its telephone help line, email and post. This year alone the NDC received over 40,000 phone calls /emails to its helpline. The information disseminated is comprehensive, unbiased, and especially focused towards inexpensive, environmentally-friendly, and family organised funeral provision. The demand on the charity increases monthly.

The end of March 2022 the UK and world is still amidst the Coronavirus (COVID-19) pandemic. The Natural Death Centre's core role and support has continued but the immense increase number of members of the public contacting the helpline has increased markedly. Over the last 30 years The NDC has always been the support and advocate for the public to help empower people and dispel myths. However, we have continued to rise to new challenges of a country and funeral industry adapting and responding with the pandemic.

Families phone the helpline puzzled by COVID-19 restrictions trying to make sense of how they can hold a meaningful funeral. This is often on top of having a loved one die where there were restrictions on whether they were able to see their loved one before the death. The NDC has risen to the challenge offering a listening ear and then help people go forward to create a funeral relevant for them. This has included innovative ways to say goodbye including hi tech options of zoom or virtual funerals.

COVID has changed the grieving process as often people phoning the helpline are in complete shock and overwhelmed and faced with a funeral director who may have given them limited options. Time is spent often over several phone calls exploring how to create a personal funeral.

Allowing the public to make informed decisions is the honest way forward.

Written advice is also available via the NDC general information leaflet (NDC website or The Natural Death Handbook (5th edtn), and Funeral Plans. The demand for the leaflet is booming.

Social networking is now one of the key mediums of communicating and networking. This year has seen further IT development with the ever expanding Facebook group, twitter and LinkedIn.

Analytics and proactive changes of the charities web presence is managed and the charities website hits continue to increase. The most visited web pages include 'Natural Burial Grounds' and 'keeping funeral costs down'.

The Natural Death Handbook (fifth edition) was published June 2012, Strange Attractor Press.

The media continues to play an increasingly large role in the education of the public about the natural death movement encompassing funeral choices, funeral poverty and organizing a funeral during the COVID19 pandemic. This included many radio interviews, BBC, local and international television interviews and Newspaper/magazine articles or links. The Natural Death Centre charity is one of the key ports of call for the media on all aspects of dying, death, funerals, funeral poverty and natural burial grounds and this year on funerals during the COVID19 pandemic.

Strategic collaboration with other professional bodies continues and includes the Dying Matters Coalition, All Party Parliamentary Funerals and Bereavement Group, the Ministry of Justice Burial and Cemeteries Advisory Group, Council of British Funeral Services, the Centre for Death and Society, Institute of Cemetery and Crematorium Management, Funeral Director Trade Associations and the Churches Funeral Group. The NDC also works collaboratively with academic departments to scrutinise and develop funeral and body disposal practices. This has also included writing and contributing to many COVID-19 Guidance documents for arranging or attending a funeral.

International relations continue to be developed with overseas green funeral directors and natural burial grounds to promote sharing and developing of practice. For example in the USA the NDC has regular dialogue with the Green Burial Council, the Funeral Consumers Alliance and the Natural Burial Company.

Collaborative teaching with other organisations within the natural death movement is an important role for the Natural Death Centre. Staff and trustees assisted with events throughout the year and has evolved to provide online teaching.

The active participation UKs Dying Matters Awareness Week provided a further platform for the NDC to inform people them have choices. The NDC is a member of the national coalition under the National Council for Palliative Care / Department of Health in response to the National End of life Care Strategy for England DoH 2008) to educate the public on dying.

NDC has also run several of its own unique study days as well as a Poetry Challenge Day and Association of Natural Burial Grounds Member's days. The Death Café movement in the UK and the world is increasing. NDCs founder and patron hosted several successful Death Cafes in London and Oxford. Due to the COVID19 pandemic the NDC has developed online communities to hold Death Cafes.

People are increasingly turning to 'Go Compare' websites as a consumer. Over the last twenty years the NDC has promoted transparency in deciding on a funeral service and choosing a Funeral Director. NDC runs Funeral Advisor www.funeraladvisor.org.uk in collaboration Impermanence (UK) Limited to enable the public to rate the Funeral Director and so empower others.

The NDC's natural burial branch, the Association of Natural Burial Grounds (ANBG), continues to become more and more influential and well regarded. The ANBG continues to promote across the UK the awareness of natural burial grounds and developing further the ideology of ecological body disposal and the management of the land where the body lies, for the benefit of society and future generations.

The ANBG continues to directly influence national strategy in regard to burial law reform with its previous consultation with the Ministry of Justice in assisting in writing 'Natural burial grounds - Guidance for operators'. The NDC has led the UK on guidance for holding funerals at a Natural Burial Ground during the COVID19 pandemic.

The ANBG is thriving. The Association of Natural Burial Grounds Members is an active group and the charity hosts a members only online google group discussion forum allowing members to share best practice ideas and provides additional support.

The NDC continues to run its ANBG Members Days. Currently on hold due to COV restrictions. As COV restrictions ease these successful days will continue in varying parts of the UK to promote access. Educating professionals about Natural Burial is a key part of the association's strategic remit.

'The People's Awards for Natural Burial Grounds'. The awards results of regional winners of best natural burial ground and the national winner was announced January 2021.

The Association of Natural Burial Grounds launched in 2012 the International Member of the ANBG in response to the high interest from overseas. This has enabled the charity to continue to lead in strategy and provides a platform for members to network and so resulting in a higher service to members of the public and development of ideology.

Trustees' Report

The Book Store

The portfolio of publications under the NDCs umbrella from its Nicholas Albery Foundation heritage continues to sell well, in particular The Natural Death Handbook (5th edtn), Poem for the Day, Poem for the Day One and Two and Time Out Book of Country Walks (volumes one and two).

The royalties from the foundation's publications continue to support the Natural Death Centre. The NDC is indebted to previous authors and editors of these books.

NDC Trading Ltd

Incorporated 18/09/2014 Company No. 09225359. Susan Morris and Richard Putt are Directors; Susan is also the Company Secretary. It is a private company limited by shares valued at £1 per share and has one share. NDC Trading Ltd is managing Eden Valley Woodland Burial Ground

The Natural Death Centre Staff

The daily service has continued to be led by Rosie Inman-Cook as a volunteer manager and part time work. Leila Bakhshi's (Format Accounts) include an increased administration role. Carol Bakhshi and Leila, Format Book-keeping continue as a part time book keeper.

Volunteers Carol Waters and Charlotte Knight provide invaluable support.

The NDC trustee board is indebted for the immense work done by the staff of which some of their time is on a voluntary basis.

The trustee board members are all also active volunteers.

The NDC could not survive without the support and work of volunteers.

The NDC is grateful to its patrons for their ongoing support - Josefine Speyer, Maggi Hambling and Lucy Siegle.

The Natural Death Centre Office

The trustee board is immensely grateful to its landlords David Cook and Rosie Inman-Cook for enabling the NDC office space at a reduced rate.

Financial review

At the balance sheet date the charity held £14,580 (2021: £14,058) of funds all of which were unrestricted. The total income for the year was £47,251 (2021: £50,866) and total expenditure was £46,729 (2021: £54,339).

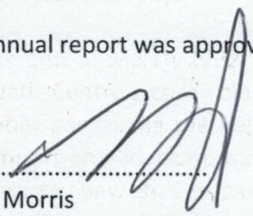
Despite demand for the charity's services increasing the financial performance of the charity over the last financial year have been impacted by the COVID pandemic as undertook less face to face events. It has continued to evolve for more online outreach. This has impacted revenue from sales of books. However, as a small charity it has continued to develop as it has done over its thirty-year history. The Natural Death Centre charity remains a going concern.

Trustees' Report

Reserves policy

The current reserves policy of the Natural Death Centre is to have sufficient reserves for three months' running costs and to clear any outstanding debts.

The annual report was approved by the trustees of the charity on 9 June 2023 and signed on its behalf by:



.....

Susan Morris
Company Secretary and Trustee

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the The Natural Death Centre ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of The Natural Death Centre 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 Natural Death Centre 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

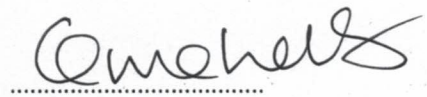
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Natural Death Centre 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).

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ('the Company')

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.



Kirsty Nicholls FCCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

14 June 2023

The Natural Death Centre

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 £	Total 2022 £	Unrestricted £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	40,969	40,969	42,824	42,824
Charitable activities	4	6,282	6,282	8,042	8,042
Total income		47,251	47,251	50,866	50,866
Expenditure on:					
Charitable activities	5	(46,729)	(46,729)	(54,339)	(54,339)
Total expenditure		(46,729)	(46,729)	(54,339)	(54,339)
Net movement in funds		522	522	(3,473)	(3,473)
Reconciliation of funds					
Total funds brought forward		14,058	14,058	17,531	17,531
Total funds carried forward	14	14,580	14,580	14,058	14,058

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

The funds breakdown for 2021 is shown in note 14.

The Natural Death Centre

(Registration number: 04369162)
Balance Sheet as at 31 March 2022

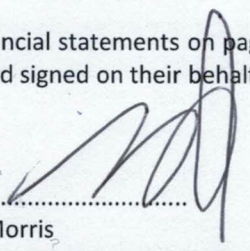
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	179	675
Current assets			
Stocks	10	8,755	9,627
Debtors	11	5,833	5,621
Cash at bank and in hand	12	12,041	10,338
		26,629	25,586
Creditors: Amounts falling due within one year	13	(12,228)	(12,203)
Net current assets		14,401	13,383
Net assets		14,580	14,058
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		14,580	14,058
Total funds	14	14,580	14,058

For the financial year ending 31 March 2022 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.

The financial statements on pages 11 to 20 were approved by the trustees, and authorised for issue on 9 June 2023 and signed on their behalf by:



.....
Susan Morris
Company Secretary and Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Natural Death Centre
The Hill House
Watley Lane
Winchester
Hampshire
SO21 1QX

These financial statements were authorised for issue by the trustees on 9 June 2023.

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) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Natural Death Centre 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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions 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.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees 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 £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:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

3 Income from donations and legacies

	Unrestricted		
	General	Total 2022	Total 2021
	£	£	£
Donations and legacies;			
Appeals and donations	14,730	14,730	25,781
Subscriptions	24,299	24,299	14,883
Recommended funeral directors	1,940	1,940	2,160
	40,969	40,969	42,824

4 Income from charitable activities

	Unrestricted		
	General	Total 2022	Total 2021
	£	£	£
Sales of publications	3,867	3,867	4,674
Royalties	2,415	2,415	3,350
Other	-	-	18
	6,282	6,282	8,042

5 Expenditure on charitable activities

	Total 2022 £	Total 2021 £
Opening stock	9,627	10,659
Closing stock	(8,756)	(9,627)
Travelling	2,470	1,427
Volunteer expenses	480	480
Support costs	42,908	51,400
	46,729	54,339

In addition to the expenditure analysed above, there are also support costs of £42,908 (2021 - £51,400) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of support costs

Support costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
(Profit)/loss on disposal of tangible fixed assets	327	327	-
Property cost and insurance	11,587	11,587	11,571
Honorarium	15,250	15,250	19,250
Light, heat and power	4,200	4,200	3,502
Telephone and fax	2,560	2,560	6,684
Printing, postage and stationery	1,581	1,581	2,241
Trade subscriptions	50	50	-
Cleaning	-	-	181
Accountancy	4,152	4,152	4,031
Independent examination	2,010	2,010	1,836
Royalties payable	-	-	1,000
Bad debts written off	100	100	-
Bank charges	922	922	879
Depreciation of office equipment	169	169	225
	42,908	42,908	51,400

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Other staff costs	480	480

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

8 Taxation

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

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	6,312	6,312
Disposals	(2,964)	(2,964)
At 31 March 2022	3,348	3,348
Depreciation		
At 1 April 2021	5,637	5,637
Charge for the year	169	169
Eliminated on disposals	(2,637)	(2,637)
At 31 March 2022	3,169	3,169
Net book value		
At 31 March 2022	179	179
At 31 March 2021	675	675

10 Stock

	2022 £	2021 £
Stocks	8,755	9,627

11 Debtors

	2022	2021
	£	£
Trade debtors	1,667	461
Other debtors	4,166	5,160
	5,833	5,621

12 Cash and cash equivalents

	2022	2021
	£	£
Cash at bank	12,041	10,338

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	366	357
Other creditors	-	624
Accruals	11,862	11,222
	12,228	12,203

14 Funds

	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Unrestricted funds				
General	14,058	47,251	(46,729)	14,580

	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
Unrestricted funds				
General	17,531	50,866	(54,339)	14,058

15 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	179	179
Current assets	26,629	26,629
Current liabilities	(12,228)	(12,228)
Total net assets	14,580	14,580

Prior year

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	675	675
Current assets	25,586	25,586
Current liabilities	(12,203)	(12,203)
Total net assets	14,058	14,058

THE NATURAL DEATH CENTRE

England & Wales - Charity number 1091396

Accounts

Company registration number: 04369162

Charity registration number: 1091396

The Natural Death Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

The Natural Death Centre

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Examiner's Report	9 to 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 21

The Natural Death Centre

Reference and Administrative Details

Charity Registration Number	1091396
Company Registration Number	04369162
	The charity is incorporated in England and Wales.
Registered Office	The Natural Death Centre The Hill House Watley Lane Winchester Hampshire SO21 1QX
Accountants	Field Sullivan Limited 70 Royal Hill Greenwich London SE10 8RF
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
	National Westminster Bank PLC Maida Vale 298 Elgin Avenue London W9 1WT

The Natural Death Centre

Trustees' Report

Trustees and officers

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

Trustees:	Susan Morris
	Tracy O'Leary
	Richard Putt

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Natural Death Centre 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.

The Natural Death Centre

Trustees' Report

The Trustees, who are the directors for Companies Act purposes and trustees for Charities Act purposes, have the pleasure in submitting the trustees' report for the year ended 31 March 2021. This is a Director's Report required by s417 of the Companies Act 2006. The financial statements comply with current statutory requirements and the requirements of the Memorandum and Articles of Association.

Legal and administrative details

Status: The Nicholas Albery Foundation following an organisational review and by special resolution changed its name 12 March 2007 to be incorporated under the name of The Natural Death Centre (registration no. 4369162). The Foundation was incorporated as a company limited by guarantee on 7 February 2002 and started to operate on 1 April 2002. It has charitable status under registration no. 1091396.

Principal address:
The Natural Death Centre
In The Hill House
Watley Lane
Twyford
Winchester. S021 1QX

The Natural Death Centre's professional advisers are as follows:

Reporting Accountants:
Field Sullivan Accountants
70 Royal Hill
London
SE10 8RF

Bankers:
Cafcash Ltd
PO Box 289
West Malling
Kent ME19 4TA

Bankers:
NatWest Bank Plc
Maida Vale
298 Elgin Avenue
London W9 1WT

Bankers:
NatWest Bank Plc
Dean Street
PO Box 2162
London W1A 1SX

Charity objectives: The promotion, for the benefit of the public, of studies in political, economic, social and environmental science and other educational subjects and the promotion, for the benefit of the public, of education and dissemination of knowledge in such sciences and subjects with particular reference to:

- work, education and culture
- ecology and the environment

- the use of low-technology skills and crafts
- arts, literacy and arts education
- horticulture and silviculture
- the problems of minority groups

Background: This is the eighteenth annual report of the company. The company was formed to continue the work of Nicholas Albery (formerly the Nicholas Albery Foundation and prior to that the Fourth World Educational and Research Association Trust) - charity no. 283040.

On the 12th March 2007, the name of the company changed from The Nicholas Albery Foundation; no change in ownership of assets occurred as the enactment was purely a company name change to The Natural Death Centre.

Directors and their interests

The directors who served at any time during the year are Susan Morris, Tracy O'Leary and Richard Putt. No director has any beneficial interest in the charitable company.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in the planning of future activities. It is the judgment of the Trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity. In delivering services and in the appointment of staff, volunteers and trustees the charity operates a strict policy of no discrimination on any grounds.

The Natural Death Centre is an educational charity which sees death as a natural part of life. Founded in 1991, it is committed to supporting cultural change and is working towards a situation where all people are empowered in the process of dying, and organising a funeral. The Natural Death Centre provides the only impartial funeral advice service in the UK. We also work in death education, challenging social attitudes to death and dying, and run the Association of Natural Burial Grounds, a body set up to promote green burials.

In common with many charities, NDC has to operate on a limited budget, and progress has not always been easy to achieve. Though the financial situation is far from ideal, the board is fully committed to building on past achievements while continuing to maintain the hard won stability.

Though small, the NDC is a significant organisation whose guidance is regularly sought by professional practitioners, government departments and the media. It has a history of giving catalytic leadership, and promoting beneficial and empowering social change.

The Natural Death Centre continues to offer a unique service to the public and various professionals via its telephone help line, email and post. This year alone the NDC received over 40,000 phone calls /emails to its helpline. The information disseminated is comprehensive, unbiased, and especially focused towards inexpensive, environmentally-friendly, and family organised funeral provision. The demand on the charity increases monthly.

The Natural Death Centre

Trustees' Report

The end of March 2021 the UK and world is amidst the Coronavirus (COVID-19) pandemic. The Natural Death Centre's core role and support has continued but the immense increase number of members of the public contacting the helpline has increased markedly. Over the last 30 years The NDC has always been the support and advocate for the public to help empower people and dispel myths. However we have risen to new challenges of a country and funeral industry adapting and responding with the pandemic.

Families phone the helpline puzzled by COVID-19 restrictions trying to make sense of how they can hold a meaningful funeral. This is often on top of having a loved one die that they were not able to see before they died or see after death. The NDC has risen to the challenge offering a listening ear and then help people go forward to create a funeral relevant for them. This has included innovative ways to say goodbye including hi tech options of zoom or virtual funerals.

COVID has changed the grieving process as often people phoning the helpline are in complete shock and overwhelmed and faced with a funeral director who may have given them limited options. Time is spent often over several phone calls exploring how to create a personal funeral.

Allowing the public to make informed decisions is the honest way forward.

Written advice is also available via the NDC general information leaflet (NDC website or The Natural Death Handbook (5th edtn), and Funeral Plans. The demand for the leaflet is booming.

Social networking is now one of the key mediums of communicating and networking. This year has seen further IT development with the ever expanding Facebook group, twitter and LinkedIn.

Analytics and proactive changes of the charities web presence is managed and the charities website hits continue to increase. The most visited web pages include 'Natural Burial Grounds' and 'keeping funeral costs down'.

The Natural Death Handbook (fifth edition) was published June 2012, Strange Attractor Press.

The media continues to play an increasingly large role in the education of the public about the natural death movement encompassing funeral choices, funeral poverty and organizing a funeral during the COVID19 pandemic. This included many radio interviews, BBC, local and international television interviews and Newspaper/magazine articles or links. The Natural Death Centre charity is one of the key ports of call for the media on all aspects of dying, death, funerals, funeral poverty and natural burial grounds and this year on funerals during the COVID19 pandemic.

Strategic collaboration with other professional bodies continues and includes the Dying Matters Coalition, All Party Parliamentary Funerals and Bereavement Group, the Ministry of Justice Burial and Cemeteries Advisory Group, Council of British Funeral Services, the Centre for Death and Society, Institute of Cemetery and Crematorium Management, Funeral Director Trade Associations and the Churches Funeral Group. The NDC also works collaboratively with academic departments to scrutinise and develop funeral and body disposal practices. This has also included writing and contributing to many COVID-19 Guidance documents for arranging or attending a funeral.

International relations continue to be developed with overseas green funeral directors and natural burial grounds to promote sharing and developing of practice. For example in the USA the NDC has regular dialogue with the Green Burial Council, the Funeral Consumers Alliance and the Natural Burial Company.

Collaborative teaching with other organisations within the natural death movement is an important role for the Natural Death Centre. Staff and trustees assisted with events throughout the year and has evolved to provide online teaching.

Throughout the year NDC has exhibited and presented online talks to members of the public, professionals and academics.

The active participation UKs Dying Matters Awareness Week provided a further platform for the NDC to inform people them have choices. The NDC is a member of the national coalition under the National Council for Palliative Care / Department of Health in response to the National End of life Care Strategy for England DoH 2008) to educate the public on dying.

NDC has also run several of its own unique study days as well as a Poetry Challenge Day and Association of Natural Burial Grounds Member's days. The Death Café movement in the UK and the world is increasing. NDCs founder and patron hosted several successful Death Cafes in London and Oxford. Due to the COVID19 pandemic the NDC has developed online communities to hold Death Cafes.

People are increasingly turning to 'Go Compare' websites as a consumer. Over the last twenty years the NDC has promoted transparency in deciding on a funeral service and choosing a Funeral Director. NDC runs Funeral Advisor www.funeraladvisor.org.uk in collaboration Impermanence (UK) Limited to enable the public to rate the Funeral Director and so empower others.

The Natural Death Society was launched in 2012 to promote networking and collaboration with individuals and organisations in educating the public.

The NDC's natural burial branch, the Association of Natural Burial Grounds (ANBG), continues to become more and more influential and well regarded. The ANBG continues to promote across the UK the awareness of natural burial grounds and developing further the ideology of ecological body disposal and the management of the land where the body lies, for the benefit of society and future generations.

The ANBG continues to directly influence national strategy in regard to burial law reform with its previous consultation with the Ministry of Justice in assisting in writing 'Natural burial grounds - Guidance for operators'. The NDC has led the UK on guidance for holding funerals at a Natural Burial Ground during the COVID19 pandemic.

The ANBG is thriving. The Association of Natural Burial Grounds Members is an active group and the charity hosts a members only online google group discussion forum allowing members to share best practice ideas and provides additional support.

The NDC continues to run its ANBG Members Days. The days are a great triumph and start with an evening of networking then a full day of presentations and discussions on all aspects of current practice and developing ideas for further development. These successful days continue to hold ANBG Members Day twice a year and in varying parts of the UK to promote access.

Educating professionals about Natural Burial is a key part of the association's strategic remit.

'The People's Awards for Natural Burial Grounds'. The awards results of regional winners of best natural burial ground and the national winner was announced April 2020.

The Natural Death Centre

Trustees' Report

The Association of Natural Burial Grounds launched in 2012 the International Member of the ANBG in response to the high interest from overseas. This has enabled the charity to continue to lead in strategy and provides a platform for members to network and so resulting in a higher service to members of the public and development of ideology.

The Book Store

The portfolio of publications under the NDCs umbrella from its Nicholas Albery Foundation heritage continues to sell well, in particular The Natural Death Handbook (5th edtn), Poem for the Day, Poem for the Day One and Two and Time Out Book of Country Walks (volumes one and two).

The royalties from the foundation's publications continue to support the Natural Death Centre. The NDC is indebted to previous authors and editors of these books.

NDC Trading Ltd

Incorporated 18/09/2014 Company No. 09225359. Susan Morris and Richard Putt are Directors; Susan is also the Company Secretary. It is a private company limited by shares valued at £1 per share and has one share. NDC Trading Ltd is managing Eden Valley Woodland Burial Ground

The Natural Death Centre Staff

The daily service has continued to be led by Rosie Inman-Cook as a volunteer manager and part time work. Leila Bakhshi's (Format Accounts) include an increased administration role. Carol Bakhshi and Leila, Format Book-keeping continue as a part time book keeper.

Volunteers Carol Waters and Charlotte Knight provide invaluable support.

The NDC trustee board is indebted for the immense work done by the staff of which some of their time is on a voluntary basis.

The trustee board members are all also active volunteers.

The NDC could not survive without the support and work of volunteers.

The NDC is grateful to its patrons for their ongoing support - Josefine Speyer, Maggi Hambling and Lucy Siegle.

The Natural Death Centre Office

The trustee board is immensely grateful to its landlords David Cook and Rosie Inman-Cook for enabling the NDC office space at a reduced rate.

Financial review

At the balance sheet date the charity held £14,058 (2020: £17,581) of funds all of which were unrestricted. The total income for the year was £50,866 (2020: £50,051) and total expenditure was £54,339 (2020: £36,763).

The Natural Death Centre

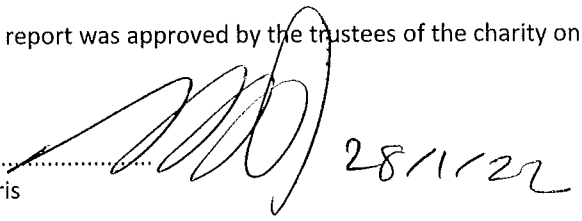
Trustees' Report

Despite demand for the charity's services increasing the financial performance of the charity over the last financial year have been impacted by the COVID pandemic as undertook less face to face events. It has continued to evolve for more online outreach. This has impacted revenue from sales of books. However, as a small charity it has continued to develop as it has done over its thirty-year history. The Natural Death Centre charity remains a going concern.

Reserves policy

The current reserves policy of the Natural Death Centre is to have sufficient reserves for three months' running costs and to clear any outstanding debts.

The annual report was approved by the trustees of the charity on 27 January 2022 and signed on its behalf by:



.....

Susan Morris
Trustee

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ("the Company")

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the The Natural Death Centre ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of The Natural Death Centre 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 Natural Death Centre 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Natural Death Centre 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).

The Natural Death Centre

Independent Examiner's Report to the trustees of The Natural Death Centre ("the Company")

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.

Timothy Sullivan FCA
Field Sullivan Limited
70 Royal Hill
Greenwich
London
SE10 8RF

Date: 31/1/22

The Natural Death Centre

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 £	Total 2021 £	Unrestricted £	Total 2020 £
Income and Endowments from:					
Donations and legacies		42,824	42,824	42,404	42,404
Charitable activities		8,042	8,042	7,647	7,647
Total income		50,866	50,866	50,051	50,051
Expenditure on:					
Charitable activities		(54,339)	(54,339)	(36,763)	(36,763)
Total expenditure		(54,339)	(54,339)	(36,763)	(36,763)
Net movement in funds		(3,473)	(3,473)	13,288	13,288
Reconciliation of funds					
Total funds brought forward		17,531	17,531	4,243	4,243
Total funds carried forward	14	14,058	14,058	17,531	17,531

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

The funds breakdown for 2020 is shown in note 14.

The Natural Death Centre

(Registration number: 04369162)
Balance Sheet as at 31 March 2021

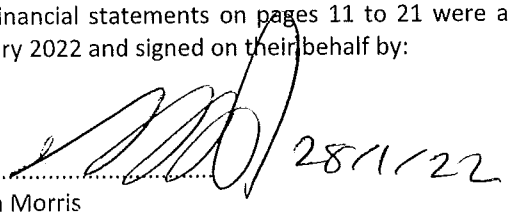
	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	675	901
Current assets			
Stocks	10	9,627	10,659
Debtors	11	5,621	9,561
Cash at bank and in hand	12	10,338	11,244
		25,586	31,464
Creditors: Amounts falling due within one year	13	(12,203)	(14,834)
Net current assets		13,383	16,630
Net assets		14,058	17,531
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		14,058	17,531
Total funds	14	14,058	17,531

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.

The financial statements on pages 11 to 21 were approved by the trustees, and authorised for issue on 27 January 2022 and signed on their behalf by:



.....

Susan Morris
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Natural Death Centre
The Hill House
Watley Lane
Winchester
Hampshire
SO21 1QX

These financial statements were authorised for issue by the trustees on 27 January 2022.

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) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Natural Death Centre 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions 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.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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 £0.00 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:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

3 Income from donations and legacies

	Unrestricted		
	General	Total 2021	Total 2020
	£	£	£
Donations and legacies;			
Appeals and donations	25,781	25,781	12,327
Subscriptions	14,883	14,883	27,957
Recommended funeral directors	2,160	2,160	2,120
	42,824	42,824	42,404

4 Income from charitable activities

	Unrestricted		
	General	Total 2021	Total 2020
	£	£	£
Sales of publications	4,674	4,674	3,934
Royalties	3,350	3,350	3,435
Other	18	18	278
	8,042	8,042	7,647

5 Expenditure on charitable activities

	Total 2021 £	Total 2020 £
Opening stock	10,659	11,594
Closing stock	(9,627)	(10,659)
Travelling	1,427	29
Events and venue hire	-	360
Volunteer expenses	480	5,130
Support costs	51,400	30,309
	54,339	36,763

In addition to the expenditure analysed above, there are also support costs of £51,400 (2020 - £30,309) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of support costs

Support costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Property cost and insurance	11,571	11,571	10,779
Honorarium	19,250	19,250	10,550
Light, heat and power	3,502	3,502	1,698
Telephone and fax	6,684	6,684	1,421
Printing, postage and stationery	2,241	2,241	1,162
Trade subscriptions	-	-	250
Sundries	-	-	130
Cleaning	181	181	180
Accountancy	4,031	4,031	2,213
Independent examination	1,836	1,836	1,776
Consultancy	-	-	630
Royalties payable	1,000	1,000	(1,747)
Bank charges	879	879	966
Depreciation of office equipment	225	225	301
	51,400	51,400	30,309

7 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Other staff costs	480	5,130

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

8 Taxation

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

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	6,312	6,312
At 31 March 2021	6,312	6,312
Depreciation		
At 1 April 2020	5,411	5,411
Charge for the year	226	226
At 31 March 2021	5,637	5,637
Net book value		
At 31 March 2021	675	675
At 31 March 2020	901	901

10 Stock

	2021 £	2020 £
Stocks	9,627	10,659

11 Debtors

	2021 £	2020 £
Trade debtors	461	2,046
Other debtors	5,160	7,515
	5,621	9,561

12 Cash and cash equivalents

	2021	2020
	£	£
Cash at bank	10,338	11,244

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	357	13,058
Other creditors	624	-
Accruals	11,222	1,776
	12,203	14,834

14 Funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
Unrestricted funds				
General	17,531	50,866	(54,339)	14,058

	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 31 March 2020
	£	£	£	£
Unrestricted funds				
General	4,243	50,051	(36,763)	17,531

15 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	675	675
Current assets	25,586	25,586
Current liabilities	(12,203)	(12,203)
Total net assets	14,058	14,058

Prior year

	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	901	901
Current assets	31,464	31,464
Current liabilities	(14,834)	(14,834)
Total net assets	17,531	17,531

16 Related party transactions

There were no related party transactions in the year.

17 Covid 19

COV19 has major impacted the charity form a much higher work load and large increase to the daily helpline seeking advice on funerals and natural burial grounds. The charity has also been a key professionals and government adviser re changing funeral guidelines due to COV19. However, increased demand of the charity service does not equate to increased income.