

**Charity Registration No. 1096422**

**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

# **LIFE FOR A LIFE**

## **MEMORIAL FORESTS AND GARDENS**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	J Carroll E Hardaker C Rowlands J Comyn-Platt P Metcalfe J H Belcham J Lawson	(Appointed 6 July 2021)
<b>Charity number</b>	1096422	
<b>Independent examiner</b>	Azets Audit Services Alpha House 4 Greek Street Stockport Cheshire SK3 8AB	
<b>Bankers</b>	National Westminster Bank PLC 10 Yorkshire Street Oldham OL1 1QT United Kingdom	
<b>Solicitors</b>	Butcher and Barlow Bank Street Bury Lancashire United Kingdom BL9 0DL	

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# **LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

## **Public Benefit**

In the opinion of the trustees the activities of the Charity are clearly for public benefit, as evidenced by the objectives and activities noted below.

## **Objectives and activities**

The Charity plants memorial trees in memory of people and/or events in woodland locations throughout the UK. The Charity has 48 managed memorial forests throughout the UK which provide beautiful outdoor community spaces.

The Charity has donated over £1.5 Million to health related organisations, assisted with the concept, design and installation of 15 permanent community memorials and worked with many Schools and Community Groups in conservation, protection and environmental improvement activities.

## **Charitable Objectives**

- A. To relieve the mental, physical, and spiritual distress of people suffering from bereavement or loss, particularly through the provision of memorial forests and gardens in memory of their loved ones.
- B. To promote the conservation, protection and improvement of the physical and natural environment by the creation of such forests and gardens.
- C. The relief of sickness and suffering internationally by the provision of grants and/or equipment to other charities, hospitals and hospices

## **In meeting these objectives, Life for a Life provides:**

- A place to remember and scatter the ashes if required of a loved one
- Woodlands for all to enjoy
- Environmental and community engagement programmes
- Donations to support local and national health related organisations
- Conservation, protection and environmental improvement activities

## **Marketing**

Marketing focus this financial year has been on the development of a new website and CRM system to further our strategic marketing development.

We have existing and established new partnerships in order to encourage community engagement which will result in benefits to the environment. Some of these partners include:

- Starling Wood Re-generation Project at Beacon Fell
- Community Pollinator Patch, Lancaster
- Friends of Countess of Chester
- Mersey Forest
- City of Trees Manchester
- Dovestone Partnership
- Sholver Millennium Green Trust
- Laudato SI, Wardley Hall



**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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**Health and Safety**

Health and Safety remains a key focus operationally and strategically to ensure all stakeholders are protected. Risk assessments and policies are reviewed and updated regularly in order to keep abreast of new regulations and advice given from appropriate sources. The trustees have assessed the major site risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks at each site.

**Planting sites**

One of the main attractions of the Charity is undoubtedly the environmental impact that our planting sites provide.

We are pleased with the progress of several planting sites, the following are currently under negotiation and/or nearing completion

Frickley Country Park, Pontefract, West Yorkshire  
Lowes Road, Bury  
Kirkstall Abbey, Leeds

**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

<b>Direct Monetary Donations</b>	<b>2021</b>	<b>2020</b>
	£	£
Claire House	-	1,024
Coffee 4 Craig	250	-
Cornerstone Manchester	-	500
Chernobyl Children's Life Line - Oldham Link	-	1,500
Derian House Children's Hospice	500	-
Fishing for Life	500	-
Manchester Cathedral	500	1,000
Children's Burns Foundation	250	-
Royal British Legion, Manchester	307	-
St Margaret's Hospice, Yeovil	500	-
Children's Hospice South West	500	-
Bolton Hospice	500	-
Royal British Legion	-	405
St Josephs Hospice, (Jospice)	1,500	-
The Land Trust - Chester	11,309	11,088
Laudato Si Centre, Wardley	2,665	-
Oldham Mountain Rescue	250	500
Dr Kershaw's Hospice	1,500	-
Royal Manchester Children's Hospital	500	-
Broughton House	250	-
Hope for Hasti	250	-
Community Pollinator Patches, Lancaster	400	-
	<u>22,431</u>	<u>16,017</u>
 Gift in Kind Donations (see note 6)		
Dr Kershaw's Grass Cutting and Hedge Removal	3,500	3,650
Sholver maintenance	1,290	1,290
Laudato Si Centre	480	480
Lune Valley Bee Keepers	-	2,084
Beacon Fell	-	800
Dovestone Working Group maintenance	800	800
Mersey Forest	770	3,620
Community Pollinator Patches Lancaster - Meadow Mowing	480	-
	<u>7,320</u>	<u>12,724</u>
 Total	<u>29,751</u>	<u>28,741</u>

# **LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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## **Donations and Gift in Kind Donations**

It has now become an established custom and practice for the Charity to respectfully enquire where and how monitory donations are spent. This ensures that the distribution of donated funds made by the Charity is apparent and fits with the aims and objectives indicated in the Charity's Trust Deed. This also gives rise to the Charity being able to publicise to the general public by way of social media where the charitable funds raised by the Charity are put back into the community and at the same time clearly indicates the contributions made within the community by the donors of "Life for a Life" Memorial Forest.

## **Biodiversity Policy**

It is the policy of the Charity to continually improve the way we manage our sites. Whilst trees offer many positive environmental benefits including carbon capture and sequestration, the charity acknowledges management techniques must balance numerous objectives one of which is to improve biodiversity. This is illustrated in current management practice by a reduction in grass cutting regimes across sites to encourage proliferation of ground flora, creation deadwood habitats (dead hedges and brash piles), hedge planting and over at the Crook O'Lune the establishment and continued management of a 5 acre wildflower flood plain meadow, which in a recent survey showed an increase in pollinator activity.

## **Human Resources**

Our staff remain a major asset to the Charity and we continue to focus on staff retention and development.

## **Chair Annual Statement**

I am pleased to report that during this financial year all members of the Board of Trustees have acted in accordance with the duties and responsibilities expected and contributed to the governance and objectives of the Charity.

The Trustees continue to act as Ambassadors for the charity, promoting the work to a wider audience of partners and stakeholders, adding credibility and stability to the long-term future aspirations and expansion of the Charity.

Trustee and Strategy Meetings have continued throughout the year and proved to be of considerable value in the day to day operations of the Charity and the strategic focus.

Covid has impacted on our strategic development considerably in this financial year with negotiations for land having stalled. Nevertheless, partnerships remain solid and we remain confident that additional planting sites will be added to our portfolio during the next financial year.

During this financial year the Trustees focused successfully on financial stability within the uncertainty of covid and we remain confident in the Charity's governance.

The Chair, together with the Board of Trustees is satisfied with the operations and strategic direction of the Charity and remains content with the progress which has been made during the year.

## **Financial review**

A summary of the year's results can be found on page 7 of the accounts.

During the year total incoming resources were £403,953 compared to £342,542 in the previous year.

Total resources expended in the year were £279,184 compared to £324,490 in the previous year.



**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The charity is a company limited by guarantee and is governed by a declaration of trust dated 20 February 2003 and a further declaration on 27 October 2003.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Carroll

D T Gamer

(Resigned 1 June 2021)

E Hardaker

C Rowlands

J Comyn-Platt

P Metcalfe

J H Belcham

J Lawson

(Appointed 6 July 2021)

The trustees are responsible for the appointment of new trustees. New trustees will only be appointed after due consideration is given to eligibility, personal competence and specialist skills. New trustees when appointed are inducted into the working charity by the existing trustees.

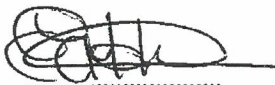
The Trustee recruitment and induction process ensures that new trustees will only be appointed after due consideration is given to eligibility, personal competence and specialist skills. New trustees when appointed are inducted into the working charity by the existing trustees.

Reserves - It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk audit - The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Health and Safety - Remains a key focus operationally and strategically to ensure all stakeholders are protected. Risk assessments and policies are reviewed and updated regularly in order to keep abreast of new regulations and advice given from appropriate sources.

The trustees' report was approved by the Board of Trustees.



E Hardaker

Trustee

Dated: 21/9/2021

# **LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE FOR A LIFE**

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I report to the trustees on my examination of the financial statements of Life for a Life (the charity) for the year ended 31 March 2021.

## **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## **Independent examiner's statement**

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Jonathan Ward ACA  
Azets Audit Services  
Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB



22 / 7 / 2021.

**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income from:</u></b>							
Donations and legacies	3	397,156	-	397,156	335,955	-	335,955
Rental income received	4	6,797	-	6,797	6,587	-	6,587
<b>Total income</b>		<b>403,953</b>	<b>-</b>	<b>403,953</b>	<b>342,542</b>	<b>-</b>	<b>342,542</b>
<b><u>Expenditure on:</u></b>							
Raising funds	5	1,010	-	1,010	945	-	945
Charitable activities	6	276,828	-	276,828	322,066	-	322,066
Other	11	1,346	-	1,346	1,479	-	1,479
<b>Total resources expended</b>		<b>279,184</b>	<b>-</b>	<b>279,184</b>	<b>324,490</b>	<b>-</b>	<b>324,490</b>
<b>Net income for the year/ Net movement in funds</b>		<b>124,769</b>	<b>-</b>	<b>124,769</b>	<b>18,052</b>	<b>-</b>	<b>18,052</b>
Fund balances at 1 April 2020		36,966	3,855	40,821	18,914	3,855	22,769
<b>Fund balances at 31 March 2021</b>		<b>161,735</b>	<b>3,855</b>	<b>165,590</b>	<b>36,966</b>	<b>3,855</b>	<b>40,821</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
BALANCE SHEET**

**AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		26,002		28,937
<b>Current assets</b>					
Debtors	13	4,353		6,358	
Cash at bank and in hand		167,486		44,136	
		171,839		50,494	
<b>Creditors: amounts falling due within one year</b>	15	(27,856)		(30,749)	
Net current assets			143,983		19,745
<b>Total assets less current liabilities</b>			169,985		48,682
<b>Creditors: amounts falling due after more than one year</b>	16		(4,395)		(7,861)
<b>Net assets</b>			165,590		40,821
<b>Income funds</b>					
Restricted funds	18		3,855		3,855
Unrestricted funds			161,735		36,966
			165,590		40,821

The financial statements were approved by the Trustees on 3rd Sept 2021



E Hardaker  
Trustee



**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies**

**Charity information**

Life for a Life is a registered charity (No. 1096422). Its registered office is The Woodland Suite, Chadderton Court, 451 Middleton Road, Chadderton, OL9 9LB.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. However at this time the full impact of the Corona virus pandemic on the UK and Global economy is uncertain and the effect, both immediate and long term, this may have on the company, its customers and suppliers is unknown.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies (Continued)**

**1.5 Resources expended**

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

Expenditure is included on an accruals basis.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% reducing balance
Fixtures, fittings & equipment	20% reducing balance
Motor vehicles	20% straight line

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**1 Accounting policies**

**(Continued)**

**1.8 Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	2021	2020
	£	£
Donations and gifts	349,180	335,955
Grants received	47,976	-
	<u>397,156</u>	<u>335,955</u>
<b>Donations and gifts</b>		
Donations and gifts	323,891	302,491
Gift aid reclaimed	25,289	33,464
	<u>349,180</u>	<u>335,955</u>
<b>Grants receivable for core activities</b>		
Government COVID 19 support grants	47,976	-
	<u>47,976</u>	<u>-</u>



**LIFE FOR A LIFE**  
**MEMORIAL FORESTS AND GARDENS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**4 Rental income received**

	Unrestricted funds	Total
	2021	2020
	£	£
Rental income from sublet of property	6,788	6,585
Interest receivable	9	2
	<u>6,797</u>	<u>6,587</u>

**5 Raising funds**

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	1,010	945
	<u>1,010</u>	<u>945</u>

**LIFE FOR A LIFE**  
**MEMORIAL FORESTS AND GARDENS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6 Charitable activities**

	<b>Memorial Trees and Gardens</b>	<b>Gift in Kind Donations</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£	£
Staff costs	105,313	7,320	112,633	133,723
Depreciation and impairment	9,615	-	9,615	6,659
Rent and rates	22,666	-	22,666	23,538
Insurance	4,956	-	4,956	3,945
Printing, postage & stationery	16,261	-	16,261	18,149
Telephone and computer	8,500	-	8,500	8,465
Motor and travel	9,770	-	9,770	13,820
Cleaning	414	-	414	758
Trees and memorials	35,606	-	35,606	38,150
Bank Charges	1,886	-	1,886	955
Donations (see note 7)	22,431	-	22,431	16,017
Repairs and renewals	26,352	-	26,352	41,917
Training	1,350	-	1,350	2,221
	<u>265,120</u>	<u>7,320</u>	<u>272,440</u>	<u>308,317</u>
Share of governance costs (see note 8)	4,388	-	4,388	13,749
	<u>269,508</u>	<u>7,320</u>	<u>276,828</u>	<u>322,066</u>

**7 Donations**

	<b>2021</b>	<b>2020</b>
	£	£
Donations	<b>22,431</b>	16,107
Gifts in kind	<b>7,320</b>	12,724
	<u>29,751</u>	<u>28,741</u>

A full breakdown of the donations paid and gifts in kind are provided on page 3 of these financial statements.

**LIFE FOR A LIFE**  
**MEMORIAL FORESTS AND GARDENS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8 Support costs**

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Accountancy fees	-	2,052	2,052	2,916	Governance
Legal and professional	-	2,336	2,336	10,833	Governance
	-	4,388	4,388	13,749	
Analysed between					
Charitable activities	-	4,388	4,388	13,749	

Governance costs includes Independent Examination fees of £1,620 (2020-£1,620).

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**10 Employees**

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	6	6
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	112,633	133,723

**11 Other**

	2021 £	2020 £
Net loss on disposal of tangible fixed assets	-	25
Financing costs	1,346	1,454
	1,346	1,479

**LIFE FOR A LIFE  
MEMORIAL FORESTS AND GARDENS  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**12 Tangible fixed assets**

	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2020	37,978	5,988	22,188	66,154
Additions	6,680	-	-	6,680
At 31 March 2021	44,658	5,988	22,188	72,834
<b>Depreciation and impairment</b>				
At 1 April 2020	20,227	719	16,271	37,217
Depreciation charged in the year	4,886	291	4,438	9,615
At 31 March 2021	25,113	1,010	20,709	46,832
<b>Carrying amount</b>				
At 31 March 2021	19,545	4,978	1,479	26,002
At 31 March 2020	17,749	5,271	5,917	28,937

**13 Debtors**

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	1,233	3,279
Prepayments and accrued income	3,120	3,079
	4,353	6,358

**14 Finance lease commitments**

Future minimum lease payments due under finance leases:		
	2021	2020
	£	£
Within one year	3,466	6,424
Within two and five years	4,395	7,861
	7,861	14,285

The finance lease relates to a motor vehicle and a mower included in fixed assets.



**LIFE FOR A LIFE**  
**MEMORIAL FORESTS AND GARDENS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**15 Creditors: amounts falling due within one year**

	Notes	2021 £	2020 £
Obligations under finance leases	14	3,466	6,424
Other taxation and social security		2,115	3,167
Trade creditors		16,820	17,996
Other creditors		2,215	1,542
Accruals and deferred income		3,240	1,620
		<u>27,856</u>	<u>30,749</u>

**16 Creditors: amounts falling due after more than one year**

	Notes	2021 £	2020 £
Obligations under finance leases	14	<u>4,395</u>	<u>7,861</u>

**17 Retirement benefit schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**18 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2019 £	Incoming resources £	Balance at 1 April 2020 £	Incoming resources £	Balance at 31 March 2021 £
Chopin Memorial Maintenance	116	-	116	-	116
Rotary	2,440	-	2,440	-	2,440
Partington	1,299	-	1,299	-	1,299
	<u>3,855</u>	<u>-</u>	<u>3,855</u>	<u>-</u>	<u>3,855</u>

The Rotary Fund is a restricted fund for the future maintenance of the Rotary Wheel within Tandle Hill Country Park where we have our planting site.

The Chopin Fund is restricted for the maintenance of the Chopin statue. The funds remaining are to be used for cleaning the statue.

The Partington restricted fund is for tree work and fence installation and fruit tree planting.

**LIFE FOR A LIFE**  
**MEMORIAL FORESTS AND GARDENS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**19 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	26,002	-	26,002	28,937	-	28,937
Current assets/ (liabilities)	140,128	3,855	143,983	15,890	3,855	19,745
Long term liabilities	(4,395)	-	(4,395)	(7,861)	-	(7,861)
	<u>161,735</u>	<u>3,855</u>	<u>165,590</u>	<u>36,966</u>	<u>3,855</u>	<u>40,821</u>

**20 Related party transactions**

Daniel Garner was a trustee of the Charity and is also a director of Cloud 53 Limited who have supplied goods and services of £4,653 (2020 - £3,944).

Jane Carroll is a trustee of the Charity and is also a partner of Solutions for HR who have supplied services of £180 (2020 - £nil).