

**LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees:**

J Carroll  
E Hardaker  
C Rowlands  
J H Belcham  
J Comyn-Platt  
P Metcalfe  
J S Lawson  
D J Corcoran  
G J McMahon

**Charity Number:**

1096422

**Independence Examiner:**

Mitchell Charlesworth (Audit) Limited  
3rd Floor  
44 Peter Street  
Manchester  
M2 5GP

**Bankers:**

National Westminster Bank PLC  
10 Yorkshire Street  
Oldham  
OL1 1QT

**Solicitors:**

Butcher and Barlow  
Bank Street  
Bury  
Lancashire  
BL9 0DL

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

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# **LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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

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.

#### **Charitable activities**

The Charity plants memorial trees in memory of people and/or events in woodland locations throughout the UK. The Charity has 54 managed memorial forests throughout the UK which provide beautiful outdoor community spaces.

The Charity has donated over £1.6 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**

This year one of the main marketing objectives has been to continue to develop the new website to improve the user experience.

We communicate key messaging and our charitable activities to our supporters by regularly posting on our social media pages, across different channels.

To promote our memorial planting services and reach our target audience, where possible, we supply local register offices and funeral directors with printed materials to distribute on our behalf.

The Charity has hosted and supported a range of events alongside our partners and communities.

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

#### 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 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 the 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, which have become operative over recent years.

#### Donations and gift in kind donations

It is an established custom and practice for the Charity to enquire of beneficiaries 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 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 Forests and Gardens.

<b>Direct monetary donations</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Weston Hospice	-	1,500
Coffee 4 Craig	-	250
Brainwave Centre, Bridgwater	-	500
HFC Meadows, Lancaster	-	300
Royal Preston Hospital – Medequip4kids	-	1,500
After Matters	500	-
Blossom Manchester	1,200	-
Breast Cancer Unit, Yeovil	-	500
Oldham Mayor's Appeal Fund	1,160	160
Manchester Cathedral	1,000	-
Children's Burns Foundation	250	-
Brave the Shave, Macmillan	-	40
Royal British Legion, Manchester	1,085	-
St Margaret's Hospice, Yeovil	-	1,500
Cruse Bereavement Support	-	500
Doing It For Dylan	500	-
Freewheelers Blood Bikes Charity	500	-
Somewhere House, Somerset	-	500
Wythenshawe Park Farm	-	600
Friends of Tandle	-	100
Medequip4kids	-	500
New Start, Wythenshawe	-	500
Manchester NHS Foundation Trust - JustGiving	60	-
The Land Trust - Chester	11,766	11,535
Laudato Si Centre, Wardley	250	500
Oldham Mountain Rescue	500	-
Dr Kershaw's Hospice	-	50
Mero's World Foundation	475	-
Broughton House	1,385	40

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

Direct monetary donations	2023	2022
	£	£
Hope for Hasti	-	250
Salford Diocese - JustGiving	50	-
Willow Wood Hospice	2,000	-
Oldham Community Paediatric	974	-
	<b>23,655</b>	<b>21,325</b>
<b>Gift in kind donations (see note 6):</b>		
Dr Kershaw's Hospice Grounds Maintenance	1,500	1,960
Sholver maintenance	3,755	1,674
Laudato Si Centre	180	3,165
TCV Loan of mower	-	3,300
Dr. Kershaw's mower	-	1,068
Friends of Tandle Hill	840	393
Dovestone Working Group maintenance	-	800
Mersey Forest	1,680	1,170
Community Pollinator Patches Lancaster - Meadow Mowing	930	480
Hermitage Field Community Meadows	420	-
MAHDLO	190	-
Northern Lily, Oldham	540	-
Tabaris Highlanders 1939	285	-
	<b>10,320</b>	<b>14,010</b>
Total	<b>33,975</b>	<b>35,335</b>

### 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 of deadwood habitats (dead hedges and brash piles), hedge planting and management of wildflower meadows.

### Human resources

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

### Chair's annual statement

We have welcomed a new Trustee to the Board during this financial year who has added to the strength and governance of the charity and all members of the Board of Trustees have acted in accordance with their duties and responsibilities to govern and further the objectives of the Charity.

# **LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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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 where investment in IT infrastructure and land negotiations have taken priority.

Our partnerships remain solid, and we are confident that negotiations around additional planting sites will be fruitful during the next financial year.

The Trustees' focus on financial stability has ensured the Charity is in a strong position now and for the future.

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 £405,843 compared to £510,319 in the previous year. Total resources expended in the year were £396,047 compared to £423,379 in the previous year.

#### **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 dated 27 October 2003.

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 months' 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.

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

J Carroll  
E Hardaker  
C Rowlands  
J H Belcham  
J Comyn-Platt  
P Metcalfe  
J S Lawson  
D J Corcoran  
G J McMahon

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.

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 to keep abreast of new regulations and advice given from appropriate sources.

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 31 MARCH 2023***

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The Trustees' Report was approved by the Board of Trustees by



**P Metcalfe**

Trustee

**Date:** 12/10/2023



# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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I report to the charity trustees on my examination of the financial statements of Life for a Life Memorial Forests and Gardens (the Charity) for the year ended 31 March 2023 which are set out on pages 7 to 17.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2022 (the Act).

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

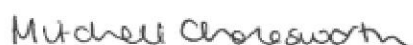
### **Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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.



**Alison Buckley FCA**

Independent Examiner

Mitchell Charlesworth (Audit) Limited

3rd Floor, 44 Peter Street

Manchester

M2 5GP

**Date:** 12/10/2023

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	395,250	-	395,250	499,866	-	499,866
Rental income	4	10,423	-	10,423	5,804	-	5,804
Miscellaneous Income		170	-	170	4,649	-	4,649
<b>Total income</b>		405,843	-	405,843	510,319	-	510,319
<b>Expenditure on:</b>							
Raising funds	5	-	-	-	1,575	-	1,575
Charitable activities	6	395,510	-	395,510	421,158	-	421,158
Other	11	537	-	537	646	-	646
<b>Total resources expended</b>		396,047	-	396,047	423,379	-	423,379
<b>Net movement in funds</b>		9,796	-	9,796	86,940	-	86,940
Fund balances at 1 April 2022		248,675	3,855	252,530	161,735	3,855	165,590
<b>Fund balances at 31 March 2023</b>		258,471	3,855	262,326	248,675	3,855	252,530

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

All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

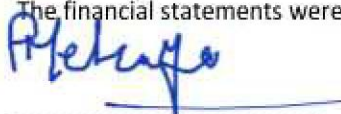
## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	23,018	29,706
<b>Current assets</b>			
Debtors	13	-	-
Cash at bank and in hand		260,607	248,147
		260,607	248,147
Creditors: Amounts falling due within one year	15	(20,657)	(22,915)
Net current assets		239,950	225,232
<b>Total assets less current liabilities</b>		262,968	254,938
Creditors: amounts falling due after more than one year	16	(642)	(2,408)
Net assets		262,326	252,530
<b>Income funds</b>			
Restricted funds	18	3,855	3,855
Unrestricted funds		258,471	248,675
		262,326	252,530

The notes on pages 9 to 17 form part of these financial statements.

The financial statements were approved by the Trustees on 12/10/2023 and signed on their behalf by



P Metcalfe  
Trustee

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1. Accounting policies

##### Charity information

Life for a Life Memorial Forests and Gardens 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 2022 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 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 Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 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.

#### 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 are recognised at the time of the donation.

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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 Charity 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 and 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, and 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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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 lessee. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the asset's 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	2023 £	2022 £
Donations and gifts	395,250	481,650
Grants received	-	18,216
	<hr/>	<hr/>
	395,250	499,866
	<hr/>	<hr/>
<b>Donations and gifts</b>		
Donations and gifts	394,961	481,650
Gift aid reclaimed	289	-
	<hr/>	<hr/>
	395,250	481,650
	<hr/>	<hr/>
<b>Grants receivable for core activities</b>		
Government grants	-	18,216
	<hr/>	<hr/>

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

<b>4. Rental income received</b>			<b>Unrestricted Funds 2023</b>	<b>Unrestricted Funds 2022</b>
			<b>£</b>	<b>£</b>
Rental income from sublet of property			10,394	5,804
Interest receivable			29	-
			<u>10,423</u>	<u>5,804</u>
<b>5. Raising funds</b>			<b>Unrestricted Funds 2023</b>	<b>Unrestricted Funds 2022</b>
			<b>£</b>	<b>£</b>
<b>Fundraising and publicity</b>				
Staging fundraising events			-	1,575
			<u>-</u>	<u>1,575</u>
<b>6. Charitable activities</b>	<b>Memorial trees and gardens</b>	<b>Gift in kind donations</b>	<b>Total 2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
Staff costs	147,990	10,320	158,310	
Depreciation and impairment	6,688	-	6,688	
Rent, rates, gas and electricity	30,647	-	30,647	
Insurance	7,026	-	7,026	
Printing, postage and stationery	15,792	-	15,792	
Telephone and computer	8,964	-	8,964	
Motor and travel	18,184	-	18,184	
Cleaning	440	-	440	
Trees and memorials	82,954	-	82,954	
Bank charges	3,198	-	3,198	
Donations (see note 7)	23,655	-	23,655	
Repairs and renewals	21,902	-	21,902	
Training	4,049	-	4,049	
Sundry expenses	577	-	577	
	<u>372,066</u>	<u>10,320</u>	<u>382,386</u>	
Share of governance costs (see note 8)	13,124	-	13,124	
	<u>385,190</u>	<u>10,320</u>	<u>395,510</u>	

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

6.	Charitable activities	Memorial trees and gardens £	Gift in kind donations £	Total 2022 £
	Staff costs	136,406	14,010	150,416
	Depreciation and impairment	8,854	-	8,854
	Rent, rates, gas and electricity	29,219	-	29,219
	Insurance	5,974	-	5,974
	Printing, postage and stationery	17,313	-	17,313
	Telephone and computer	12,670	-	12,670
	Motor and travel	17,631	-	17,631
	Cleaning	490	-	490
	Trees and memorials	103,786	-	103,786
	Bank charges	4,612	-	4,612
	Donations (see note 7)	21,325	-	21,325
	Repairs and renewals	36,247	-	36,247
	Training	4,443	-	4,443
		<u>398,970</u>	<u>14,010</u>	<u>412,980</u>
	Share of governance costs (see note 8)	8,178	-	8,178
		<u>407,148</u>	<u>14,010</u>	<u>421,158</u>
7.	Donations			2023 £
	Donations			2022 £
	Donations			23,655
	Gift in kind donations			21,325
				<u>10,320</u>
				<u>33,975</u>
				<u>35,335</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

FOR THE YEAR ENDED 31 MARCH 2023

8.	Support costs	Support Costs £	Governance Costs £	2023 £	2022 £	Basis of Allocation
	Accountancy fees	-	4,936	4,936	5,726	Governance
	Legal and professional	-	8,188	8,188	2,492	Governance
		-	13,124	13,124	8,218	
	Analysed between charitable activities	-	13,124	13,124	8,218	

Governance costs includes independent examination fees of £2,760 (2022 - £1,800).

There have been no support costs for the past two years.

### 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	2023 No.	2022 No.
	Average monthly number of employees during the year	7	8
10.	Employment costs	2023 £	2022 £
	Wages and salaries	158,310	150,416
11.	Other costs	2023 £	2022 £
	Financing costs	537	646
		537	646

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

<b>12. Tangible fixed assets</b>				
	<b>Plant and Machinery</b>	<b>Fixtures, Fittings and Equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2022	57,216	5,988	22,188	85,392
Additions	-	-	-	-
At 31 March 2023	57,216	5,988	22,188	85,392
<b>Depreciation and impairment</b>				
At 1 April 2022	31,513	1,985	22,188	55,686
Depreciation charged in the year	5,701	987	-	6,688
At 31 March 2023	37,214	2,972	22,188	62,374
<b>Carrying amount</b>				
At 31 March 2023	20,002	3,016	-	23,018
At 31 March 2022	25,703	4,003	-	29,706
<b>13. Debtors</b>			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>				
Prepayments and accrued income			-	-
			-	-
<b>14. Finance lease commitments</b>			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
<b>Future minimum lease payments due under finance leases:</b>				
Within one year			1,987	1,987
Within two and five years			642	2,408
			2,629	4,395

The finance lease relates to a motor vehicle and a mower included in fixed assets.  
The liabilities are secured on the assets to which they relate.

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

<b>15. Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Obligations under finance leases (note 14)	1,987	1,987
Other taxation and social security	3,244	2,656
Trade creditors	11,641	14,161
Other creditors	1,485	2,736
Accruals and deferred income	2,300	1,375
	<u>20,657</u>	<u>22,915</u>
<b>16. Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Obligations under finance leases (note 14)	642	2,408
	<u>642</u>	<u>2,408</u>

The obligations under finance leases are secured on the assets to which they relate.

### 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:

	Balance at 1 April 2021 £	Movement in funds Incoming Resources £	Balance at 1 April 2022 £	Movement in funds Incoming Resources £	Balance at 31 March 2023 £
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>

# LIFE FOR A LIFE MEMORIAL FORESTS AND GARDENS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

#### 18. Restricted funds [Continued]

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

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

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

#### 19. Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>Fund balances at 31 March 2022 are represented by:</b>						
Tangible assets	23,018	-	23,018	29,706	-	29,706
Current assets/(liabilities)	236,095	3,855	239,950	221,377	3,855	225,232
Long term liabilities	(642)	-	(642)	(2,408)	-	(2,408)
	<u>258,471</u>	<u>3,855</u>	<u>262,326</u>	<u>248,675</u>	<u>3,855</u>	<u>252,530</u>

#### 20. Related party transactions

Daniel Gamer was a Trustee of the Charity and is also a Director of Cloud 53 Limited who have supplied goods and services of £nil (2022 - £3,404).

Jane Carroll is a Trustee of the Charity and is also a Partner of Solutions for HR who have supplied services of £nil (2022 - £180).