

THE ETERNAL FOREST TRUST LIMITED

England & Wales · Charity number 1110801

Details

Other names	ETERNAL FOREST, TEFT
Status	Registered
Legal form	Charitable company
Company number	05163451
Registered	2005-08-10
Register	View on the Charity Commission register

Contact

Address	22 West End Parade Pwllheli LL53 5PN
Phone	01758612006
Email	eft@eternalforest.org
Website	www.eternalforest.org

Activities

Objects: 1. TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE PROVISION OF WOODLANDS AS A PUBLIC AMENITY;2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE UK'S INDIGENOUS WOODLANDS;3. THE PROVISION AND MAINTENANCE OF A GREEN BURIAL GROUND;4. THE RELIEF OF MENTAL, PHYSICAL AND SPIRITUAL DISTRESS OF PEOPLE SUFFERING FROM BEREAVEMENT, PARTICULARLY THROUGH THE PROVISION OF DEDICATED FACILITIES SUCH AS GATES, BIRD NESTING BOXES OR TRESS IN MEMORY OF THEIR LOVED ONES.

Activities: Provision of facilities for green burials and dedications; restoration of natural indigenous woodland, amenity woodland accessible to all.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Arts/culture/heritage/science, Environment/conservation/heritage, Recreation, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£49,135	£51,726	-	-
2024-06-30	£39,093	£48,526	-	-
2023-06-30	£53,396	£52,469	-	-
2022-06-30	£79,933	£49,055	-	-
2021-06-30	£37,140	£34,081	-	-

Trustees

Name	Role	Appointed
DR ARABELLA MELVILLE BSC PHD		
Dr Helen Davies Liddle		2023-01-09
Liam Jones		2025-05-23
Louise White		2024-03-05
Manon Llwyd Williams		2024-03-05
Patricia Elizabeth MacDonald		2023-01-09

THE ETERNAL FOREST TRUST LIMITED

England & Wales - Charity number 1110801

Accounts

the Eternal Forest Trust ^{ltd}

Trustees' Annual Report for the financial year ending June 30th 2025

Charity name: The Eternal Forest Trust Limited

Charity number: 1110801

Company number: 5163451

Registered Office: Garth, 22 West End Parade, Pwllheli, Gwynedd LL53 5PN

Trustees between 1st July 2024 and 30th June 2025:

Arabella Melville
Helen Liddle
Pat MacDonald
Louise White
Manon Williams
Liam Jones

Objectives & activities

The Charity is a Company Limited by Guarantee, incorporated in 2004 with the following Objects:

1. To restore or create woodland/forest of indigenous species and encourage and protect the many levels of plant, animal and other life which are native to these habitats.
2. To encourage and facilitate use of these woodlands for educational purposes, to enable members of the community to gain knowledge and appreciation of their natural heritage.
3. To enable and encourage the disabled, particularly those who are reliant upon wheelchairs for mobility, to gain access to a natural woodland habitat throughout all seasons of the year.
4. To provide *In memoriam* facilities such as dedicating or planting specific trees, providing dedicated facilities such as gates and bird nesting boxes, scattering of ashes, and natural woodland burials.

The Wood

The Charity owns and maintains Boduan Sanctuary Wood, 7.5 acres of woodland near Pwllheli, where it carries out burials and offers a variety of other events. The wood is open to the public at all times except when storms might cause trees or branches to fall and it is checked regularly - particularly after gales - for hazards such as dangerous trees.

In relation to the first and third of the above Objects, the Charity has a continuing programme of felling spruce, particularly in areas where wheelchair-friendly paths are required to create access to new burial areas. Where spruce have fallen or been felled, self-seeded indigenous trees such as oaks, beeches,

rowans, hollies and hawthorns appear. The numbers of wild flowers, notably native bluebells, continue to increase as the Charity's woodland team clear spruce and propagate native species. Where sections of woodland are potentially useful for burials, they are cleared of spruce and opened up, with new paths and bridges.

In the financial year 2024-2025, this work could not continue as planned. In December 2024, Storm Darragh caused devastation. Around 300 trees were toppled by the North-East wind and their root plates ripped up paths, creating dangerous conditions which necessitated an unprecedented amount of challenging work by highly skilled people. The wood had to be closed to the public for a month and the cost of the storm was huge, both in financial terms to the Charity and in its impact on the public.

For the second half of the financial year, the Charity had to focus on clearing fallen trees and this work is continuing.

Burials and Burial Plots

The Charity's primary focus is on providing woodland burial. Between July 1st 2024 to June 30th 2025, we carried out 17 full human burials and buried the ashes of 7 people. In total, we have buried 342 people (including cremated ashes) between 2005, when the Charity was founded, and June 30th 2025.

Burial in this beautiful, peaceful place is a very special event for all concerned, with every family or group of mourners choosing their own ceremony of remembrance. We never do more than one burial in a day so nobody is rushed and we encourage and support mourners to design a special day.

Feedback from mourners, which comes to us in the form of social media contact, letters and cards, and via the Association of Natural Burial Grounds (of which we are a member) has been very positive. Woodland burial helps people to come to terms with the death of their loved ones and creates a place to which they can return whenever they wish. Families are encouraged to plant a tree and wild flowers on graves, sourced from the wild plant nursery in the wood, and this too can be therapeutic.

The Charity is confronting some pressure on burial space as most plots have now been taken. We have taken steps to ensure that burial space remains available for everyone who requests it, even at short notice, but this has required that we restrict the number of advance bookings for plots.

Each family receives a map showing the precise location of the grave site, alongside a photograph and a map reference so that they can find the grave in the future, and to ensure that each plot is reserved solely for those who booked it. Booked plots in Boduan Sanctuary Wood are reserved in perpetuity for use by the booker but ownership remains with the Charity.

The Charity emphasises the ecological relevance of burial in its slogan, Connecting the Cycles of Life. This concept can help people to come to terms with the loss of loved ones.

Volunteering

Regular Volunteer Sundays were well attended until December 2024 but after the storm, the role of volunteers was limited for some months because of

potential hazards. From Spring 2025 volunteer days were again being held on the last Sunday of every month.

These are occasions for social contact as well as opportunities for volunteers to provide practical help in the wood. Volunteers learn about native woodland – for example, learning to identify young trees – and do whatever practical work is both appropriate for them and useful to the Charity. The Trustees and some volunteers will bring food to share at lunch time and hot drinks are provided. Volunteers are also involved in specific jobs such as chipping brash but on these occasions (which are normally mid-week) attendance is by invitation only.

The Office

The Registered Office remains in Pwllheli but the current joint Managers, Manon Williams and Louise White, work from their office at 133 High Street, Bangor LL57 1NT.

Members of the public can contact either office by post, email, Facebook, telephone, or in person.

New Site

Since Storm Darragh, the Charity has not had sufficient resources, either financial and human, to put energy into finding or setting up a new burial site.

Financial Review

Income

Members of the public were the main source of the Charity's income during 2024-2025. About 80% of income came from fees for bookings and burials and the rest, donations. The level of donations in relation to burials has been falling year on year, but there was a very good response from members of the public to the Charity's call for donations to help deal with the costs of storm damage. Whenever possible, the Charity claims Gift Aid on donations.

Expenditure

There were no major capital purchases in the period covered by this report.

The largest single cost to the Charity was labour. The Charity no longer has any employees, all physical regular work is undertaken by self-employed individuals, notably our Grave Diggers and Woodspeople, who offer their services when required. The admin, accounts and managerial work is contracted out to Angladdau Enfys Funerals Ltd who do so at a reduced rate. Expenditure has been rising year on year, partly because of inflation but also because the labour required to maintain the wood and its paths and facilities increases with the increasing area of land in use. Dealing with fallen trees was particularly challenging after Storm Darragh, as large trees with roots exposed above ground are extremely dangerous and specialised personnel and equipment are needed.

The Charity is cognisant of the fact that the increasing scarcity of burial space means that income – especially income from pre-booked plots – will continue to fall, whilst the cost of maintaining the wood is likely to rise. In the current financial climate, no grants are available. To keep costs to a minimum, the Charity has no employees.

Banking

The Charity holds two accounts with Triodos Bank, one of which is its current account, whilst the other holds reserve funds to cover the costs of pre-paid burials and funds sufficient to manage potentially expensive issues such as loss of income, a requirement for replacement of capital equipment such as the tractor or mini-digger, or widescale tree surgery after a severe storm. Triodos Bank was chosen because it is entirely ethical, with a strict policy of lending only to socially and environmentally responsible organisations. The Charity has no other investments and no plans to establish any. No funds are held as custodian trustee on behalf of others.

Governance and Management

The Trustees work together to manage and oversee the work of the Charity. All give their services voluntarily and none receive any remuneration or any other benefit in return for this work as charity trustees.

The organisation has no Chairperson. Meetings are chaired by whosoever is willing to take this role on the day. Board Meetings are convened quarterly or more frequently if there are urgent matters to discuss. The Annual General Meeting in 2025 was delayed until 23rd May because of pressure of work on the Charity's Management Team.

New Trustees and others who work on behalf of the Charity most often arrive initially as volunteers in the wood and may be invited to offer themselves as potential Board Members if they are seen to have skills or knowledge that the Charity regards as valuable. Risk management is recognised as the responsibility of all, but specific individuals accept responsibility for their areas of expertise.

Exemptions from disclosure

There are no exemptions from disclosure.

Arabella Melville, Trustee.

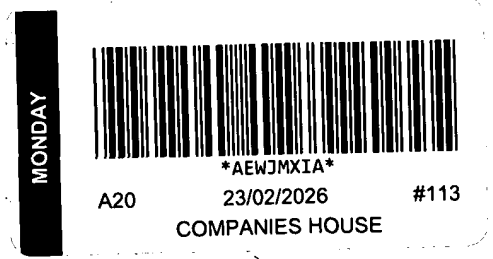
TAR approved by the Board of Trustees on 19th February 2026

The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2025

Company Registration Number: 05163451

Charity Registration Number: 1110801



**A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon**

The Eternal Forest Trust Limited

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Statement Of Financial Activities	4
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1

Independent Examiner's Report To The Trustees Of The Eternal Forest Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2025, which are set out on pages 2 - 8.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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 the accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



B Hughes FCA
A. Hughes Jones Dyson & Co.
Chartered Accountants & Statutory Auditors
Capel Moreia, South Penrallt
Caernarfon, Gwynedd, LL55 1NS.

Date: 16/2/2026

The Eternal Forest Trust Limited
Statements of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

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

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


By Order of the Board _____ Louise White

16/02/26

Date

The Eternal Forest Trust Limited
Income and Expenditure Account For The Year Ended 30th June 2025

	Notes	2025 £	2024 £
Income		47,156	39,093
Direct Expenditure		51,726	48,526
Gross Surplus		<u>(4,570)</u>	<u>(9,433)</u>
Other Operating Expenditure		-	-
Operating Surplus	2	<u>(4,570)</u>	<u>(9,433)</u>
Investment Income		1,979	1,857
Surplus For The Year		<u>(2,591)</u>	<u>(7,576)</u>
Funds Balances Brought Forward		151,633	159,209
Funds Balances Carried Forward		<u>149,042</u>	<u>151,633</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2025

Income	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Donations		20,909	-	20,909	10,915
Investment Income - Bank Interest		1,979	-	1,979	1,857
Charitable Activities	4	26,247	-	26,247	28,178
Total Income		<u>49,135</u>	<u>-</u>	<u>49,135</u>	<u>40,950</u>
Expenditure					
Charitable Activities	5	51,726	-	51,726	48,526
Total Resources Expended		<u>51,726</u>	<u>-</u>	<u>51,726</u>	<u>48,526</u>
Net Incoming Resources		(2,591)	-	(2,591)	(7,576)
Transfers Between Funds		-	-	-	-
Net Movement In Funds		(2,591)	-	(2,591)	(7,576)
Fund balances brought forward		151,633	-	151,633	159,209
Balances Carried forward		<u>149,042</u>	<u>-</u>	<u>149,042</u>	<u>151,633</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2025 (Company Number: 05163451)

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		34,840		36,087
Current Assets					
Cash at Bank and In Hand		115,832		116,422	
		<u>115,832</u>		<u>116,422</u>	
Liabilities: amounts falling due within one year					
	9		1,630		876
			<u>1,630</u>		<u>876</u>
Net Current Assets			114,202		115,546
Net Assets			<u>149,042</u>		<u>151,633</u>
Funds					
Unrestricted			149,042		151,633
Restricted			-		-
			<u>149,042</u>		<u>151,633</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 16th February 2026 and signed on their behalf by:



 Manon Williams -Trustee



 Louise White -Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2025

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 20%-25% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year is stated after charging;	2025 £	2024 £
	Depreciation on Tangible Fixed Assets	<u>1,247</u>	<u>1,570</u>
3	Staff Costs	2025 £	2025 £
	Salaries	-	24,984
	Employers Pension	-	543
		<u>-</u>	<u>25,527</u>

The average number of employees was NIL (2024 2).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2025

4	Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
	Burial service charge	21,128	-	21,128	21,666
	Other income	5,119	-	5,119	6,512
		<u>26,247</u>	<u>-</u>	<u>26,247</u>	<u>28,178</u>

5	Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
	Contractors	42,171	-	42,171	10,551
	Salaries	-	-	-	24,984
	Pension Costs	-	-	-	543
	Sundry Expenses	70	-	70	883
	Repairs	2,335	-	2,335	2,993
	Hire of Equipment	884	-	884	369
	Advertising	100	-	100	730
	Support Costs	4,919	-	4,919	5,987
	Depreciation	1,247	-	1,247	1,570
	(Profit)/Loss on Disposal	-	-	-	(84)
		<u>51,726</u>	<u>-</u>	<u>51,726</u>	<u>48,526</u>

6	Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
	Telephone	501	-	501	740
	Post & Stationery	180	-	180	716
	Travelling costs	1,205	-	1,205	1,722
	Insurance	1,549	-	1,549	1,462
	Accountancy	900	-	900	876
	Professional Fees	324	-	324	336
	IT Costs	141	-	141	-
	Bank charges	119	-	119	135
		<u>4,919</u>	<u>-</u>	<u>4,919</u>	<u>5,987</u>

7 Trustees

Expenses were re-imbursed to trustees amounting to £973 (2024 £Nil)

No Salary was paid to any Trustee (2024 £1,151).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2025

8 Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
Cost		£	£
At 1st July 2024	30,000	12,821	42,821
Additions	-	-	-
Disposal	-	-	-
As at 30th June 2025	<u>30,000</u>	<u>12,821</u>	<u>42,821</u>
Depreciation			
At 1st July 2024	-	6,734	6,734
Charge for year	-	1,247	1,247
Eliminated on disposal	-	-	-
As at 30th June 2025	<u>-</u>	<u>7,981</u>	<u>7,981</u>
Net Book Value			
As at 30th June 2025	<u>30,000</u>	<u>4,840</u>	<u>34,840</u>
As at 30th June 2024	<u>30,000</u>	<u>6,087</u>	<u>36,087</u>
9			
Current Liabilities:	2025		2024
Creditors due within one year	£		£
Other Taxation & Social Security Costs	-		-
Other Creditors	1,630		876
10	<u>1,630</u>		<u>876</u>

Share Capital

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.

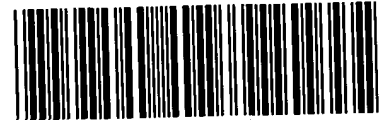
The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2025

Company Registration Number: 05163451

Charity Registration Number: 1110801

MONDAY



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23/02/2026

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COMPANIES HOUSE

A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon

The Eternal Forest Trust Limited

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B Hughes FCA
A. Hughes Jones Dyson & Co.
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Date: 16/2/2026

The Eternal Forest Trust Limited
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By Order of the Board _____ Louise White

16/02/26
Date _____

The Eternal Forest Trust Limited
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Surplus For The Year		<u>(2,591)</u>	<u>(7,576)</u>
Funds Balances Brought Forward		151,633	159,209
Funds Balances Carried Forward		<u>149,042</u>	<u>151,633</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2025

Income	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Donations		20,909	-	20,909	10,915
Investment Income - Bank Interest		1,979	-	1,979	1,857
Charitable Activities	4	26,247	-	26,247	28,178
Total Income		<u>49,135</u>	<u>-</u>	<u>49,135</u>	<u>40,950</u>
Expenditure					
Charitable Activities	5	51,726	-	51,726	48,526
Total Resources Expended		<u>51,726</u>	<u>-</u>	<u>51,726</u>	<u>48,526</u>
Net Incoming Resources		(2,591)	-	(2,591)	(7,576)
Transfers Between Funds		-	-	-	-
Net Movement In Funds		(2,591)	-	(2,591)	(7,576)
Fund balances brought forward		151,633	-	151,633	159,209
Balances Carried forward		<u>149,042</u>	<u>-</u>	<u>149,042</u>	<u>151,633</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2025 (Company Number: 05163451)

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		34,840		36,087
Current Assets					
Cash at Bank and In Hand		115,832		116,422	
		<u>115,832</u>		<u>116,422</u>	
Liabilities: amounts falling due within one year					
	9	<u>1,630</u>		<u>876</u>	
Net Current Assets			114,202		115,546
Net Assets			<u>149,042</u>		<u>151,633</u>
Funds					
Unrestricted			149,042		151,633
Restricted			-		-
			<u>149,042</u>		<u>151,633</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on *16th February 2026* and signed on their behalf by:



 Manon Williams -Trustee



 Louise White -Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2025

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 20%-25% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year is stated after charging;	2025 £	2024 £
	Depreciation on Tangible Fixed Assets	<u>1,247</u>	<u>1,570</u>
3	Staff Costs	2025 £	2025 £
	Salaries	-	24,984
	Employers Pension	-	543
		<u>-</u>	<u>25,527</u>

The average number of employees was NIL (2024 2).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2025

4 Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Burial service charge	21,128	-	21,128	21,666
Other income	5,119	-	5,119	6,512
	<u>26,247</u>	<u>-</u>	<u>26,247</u>	<u>28,178</u>
5 Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Contractors	42,171	-	42,171	10,551
Salaries	-	-	-	24,984
Pension Costs	-	-	-	543
Sundry Expenses	70	-	70	883
Repairs	2,335	-	2,335	2,993
Hire of Equipment	884	-	884	369
Advertising	100	-	100	730
Support Costs	4,919	-	4,919	5,987
Depreciation	1,247	-	1,247	1,570
(Profit)/Loss on Disposal	-	-	-	(84)
	<u>51,726</u>	<u>-</u>	<u>51,726</u>	<u>48,526</u>
6 Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Telephone	501	-	501	740
Post & Stationery	180	-	180	716
Travelling costs	1,205	-	1,205	1,722
Insurance	1,549	-	1,549	1,462
Accountancy	900	-	900	876
Professional Fees	324	-	324	336
IT Costs	141	-	141	-
Bank charges	119	-	119	135
	<u>4,919</u>	<u>-</u>	<u>4,919</u>	<u>5,987</u>

7 Trustees

Expenses were re-imbursed to trustees amounting to £973 (2024 £Nil)

No Salary was paid to any Trustee (2024 £1,151).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2025

8	Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
Cost		£		£
	At 1st July 2024	30,000	12,821	42,821
	Additions	-	-	-
	Disposal	-	-	-
	As at 30th June 2025	<u>30,000</u>	<u>12,821</u>	<u>42,821</u>
Depreciation				
	At 1st July 2024	-	6,734	6,734
	Charge for year	-	1,247	1,247
	Eliminated on disposal	-	-	-
	As at 30th June 2025	<u>-</u>	<u>7,981</u>	<u>7,981</u>
Net Book Value				
	As at 30th June 2025	<u>30,000</u>	<u>4,840</u>	<u>34,840</u>
	At 30th June 2024	<u>30,000</u>	<u>6,087</u>	<u>36,087</u>
9	Current Liabilities:	2025	2024	
	Creditors due within one year	£	£	
	Other Taxation & Social Security Costs	-	-	
	Other Creditors	1,630	876	
10		<u>1,630</u>	<u>876</u>	

Share Capital

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.

THE ETERNAL FOREST TRUST LIMITED

England & Wales - Charity number 1110801

Accounts

the Eternal Forest Trust *ltd*

Trustees' Annual Report for the financial year ending June 30th 2024

Charity name: The Eternal Forest Trust Limited

Charity number: 1110801

Company number: 5163451

Registered Office: Garth, 22 West End Parade, Pwllheli, Gwynedd LL53 5PN

Trustees between 1st July 2023 and 30th June 2024:

Arabella Melville

Berni Cavanagh (resigned March 2024)

Sara Roberts (resigned March 2024)

Helen Liddle

Pat MacDonald

Louise White

Manon Williams

Objectives & activities

The Charity is a Company Limited by Guarantee, incorporated in 2004 with the following Objects:

1. To restore or create woodland/forest of indigenous species and encourage and protect the many levels of plant, animal and other life which are native to these habitats.
2. To encourage and facilitate use of these woodlands for educational purposes, to enable members of the community to gain knowledge and appreciation of their natural heritage.
3. To enable and encourage the disabled, particularly those who are reliant upon wheelchairs for mobility, to gain access to a natural woodland habitat throughout all seasons of the year.
4. To provide *In memoriam* facilities such as dedicating or planting specific trees, providing dedicated facilities such as gates and bird nesting boxes, scattering of ashes, and natural woodland burials.

The Wood

The Charity owns and maintains Boduan Sanctuary Wood, 7.5 acres of woodland near Pwllheli, where it carries out burials and offers a variety of other events. The wood is open to the public at all times except when storms might cause trees or branches to fall and it is checked regularly - particularly after gales - for hazards such as dangerous trees.

In relation to the first and third of the above Objects, the Charity has a continuing programme of felling spruce, particularly in areas where wheelchair-friendly paths are required to create access to new burial areas. Where spruce have fallen or been felled, self-seeded indigenous trees such as oaks, beeches, rowans, hollies and hawthorns appear. The numbers of wild flowers, notably native bluebells, continue to increase as the Charity's woodland team clear spruce and propagate native

species. A new section of woodland to the East of the area currently used has now been cleared of spruce and opened up, ready for burials.

Burials and Burial Plots

The Charity's primary focus is on providing woodland burial. In the financial year from July 1st 2023 to June 30th 2024, we carried out 21 full human burials and buried the ashes of 16 people. In total, we have buried 317 people (including cremated ashes) between 2005, when the Charity was founded, and June 30th 2024.

Burial in this beautiful, peaceful place is a very special event for all concerned, with every family or group of mourners choosing their own ceremony of remembrance. We never do more than one burial in a day so nobody is rushed and we encourage and support mourners to design a special day.

Feedback from mourners, which comes to us in the form of social media contact, letters and cards, and via the Association of Natural Burial Grounds (of which we are a member) has been entirely positive. Woodland burial helps people to come to terms with the death of their loved ones and creates a place to which they can return whenever they wish. Families are encouraged to plant a tree and wild flowers, sourced from the wild plant nursery in the wood, on graves and this too can be therapeutic.

The Charity is confronting some pressure on burial space as the most readily available plots have been taken. We have taken steps to ensure that burial space remains available for everyone who requests it, even at short notice, but this has required that we restrict the number of advance bookings for plots.

Each family receives a map showing the precise location of the grave site, alongside a photograph and a map reference so that they can find the grave in the future, and to ensure that each plot is reserved solely for those who booked it. Booked plots in Boduan Sanctuary Wood are reserved in perpetuity for use by the booker but ownership remains with the Charity.

The Charity emphasises the ecological relevance of burial in its slogan, Connecting the Cycles of Life. This concept can help people to come to terms with the loss of loved ones.

Volunteering

Regular Volunteer Sundays have been well attended through 2023-4. These are held on the last Sunday of every month and are occasions for social contact as well as opportunities for volunteers to provide practical help in the wood. Volunteers learn about native woodland – for example, learning to identify young trees – and do whatever practical work is both appropriate for them and useful to the Charity. The Trustees and some volunteers will bring food to share at lunch time and hot drinks are provided. Volunteers are also involved in specific jobs such as chipping brash but, on these occasions, (which are normally mid-week) attendance is by invitation only.

The Office

Julia Everitt resigned as Manager on 1st June 2024 and the Charity records and administration were moved from Pwllheli to Bangor. The Registered Office remains in Pwllheli but the current joint Managers, Manon Williams and Louise White, work from their office at 133 High Street, Bangor LL57 1NT.

Members of the public can contact either office by post, email, Facebook, telephone, or in person.

Events

The Eternal Forest Trust hosted the Annual Meeting of the Association of Natural Burial Grounds (ANBG) on 31st May and 1st June 2024. Members met for dinner and

networking in Pwllheli on the Friday evening and again on Saturday in Llannor Village Hall to discuss ANBG business. After a delicious lunch provided by the Eternal Forest Trust, ANBG members were given a guided tour of the wood at Boduan, which many found particularly interesting because of the way the wood is maintained, in harmony with nature and with minimal intervention. The event was enjoyed by all those involved.

The Charity's educational work was furthered by a fungus foray in September 2023, led by local expert Charles Aron. This event was well attended and, as always, very interesting.

New Site

Considerable effort went into efforts to establish a new burial site for the Charity on Anglesey, particularly by Berni Cavanagh and Arabella Melville. There were two public meetings to inform local people about our proposals, at the first of which (held in Llangefni) the response seemed to be very positive. However, the second meeting, held closer to the proposed site at Malltraeth, revealed serious opposition from some local people and led to the abandonment of the project.

The Charity contacted several landowners to suggest the possibility of setting up a burial site on their land, and one large landowner expressed enthusiasm. The outcome of this is as yet unknown.

Financial Review

Income

Members of the public were the main source of the Charity's income during 2023-2024, with a small proportion coming from bank interest and grants to support meetings on Anglesey. About 70% of income came from fees for bookings and burials and the rest, donations. Whenever possible, the Charity claims Gift Aid on donations.

Expenditure

There were no major capital purchases in the period covered by this report.

The largest single cost to the Charity was labour. The Charity had one full-time employee (the Manager) and works regularly with specific self-employed individuals, notably our Grave Diggers and Woodspeople, who offer their services when required. Expenditure has been rising year on year, partly because of inflation but also because the labour required to maintain the wood and its paths and facilities increases with the increasing area of land in use. Felling becomes more challenging as the trees grow larger and more specialised personnel are needed.

The Manager and the Trustees became aware that the Charity was losing money and could not continue to be run as it was for the first eleven months of the financial year 2023-4. This was partly because of a general reduction in donations from the public and because employing a full-time Manager and running the office was proving too expensive for such a small charity. Thanks to Louise and Manon, the Trustees were able to work out a lower-cost way to manage the Charity's day-to-day business without any loss of effectiveness and from 1st June 2024 there have been no full-time employees.

Banking

The Charity holds two accounts with Triodos Bank, one of which is its current account, whilst the other holds reserve funds to cover the costs of pre-paid burials and funds sufficient to manage potentially expensive issues such as loss of income, a requirement for replacement of capital equipment such as the tractor or mini-

digger, or widescale tree surgery after a severe storm. Triodos Bank was chosen because it is entirely ethical, with a strict policy of lending only to socially and environmentally responsible organisations. The Charity has no other investments and no plans to establish any. No funds are held as custodian trustee on behalf of others.

Governance and Management

The Trustees work together to manage and oversee the work of the Charity. All give their services voluntarily and none receive any remuneration or any other benefit in return for this work.

The organisation has no Chairperson. Meetings are chaired by whosoever is willing to take this role on the day. Board Meetings are convened quarterly or more frequently if there are urgent matters to discuss. The Annual General Meeting was held on 7th March 2024.

New Trustees and others who work on behalf of the Charity most often arrive initially as volunteers in the wood and may be invited to offer themselves as potential Board Members if they are seen to have skills or knowledge that the Charity regards as valuable. Risk management is recognised as the responsibility of all but specific individuals accept responsibility for their areas of expertise.

Exemptions from disclosure

There are no exemptions from disclosure.

Arabella Melville, Trustee.

TAR approved by the Board of Trustees on 14/4/2025

The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2024

Company Registration Number: 05163451

Charity Registration Number: 1110801

**A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon**

The Eternal Forest Trust Limited

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Income & Expenditure Account	3
Statement Of Financial Activities	4
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Independent Examiner's Report To The Trustees Of The Eternal Forest Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2024, which are set out on pages 2 - 8.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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 the accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



B Hughes FCA
A. Hughes Jones Dyson & Co.
Chartered Accountants & Statutory Auditors
Capel Moreia, South Penrallt
Caernarfon, Gwynedd, LL55 1NS.

Date: 21/1/25

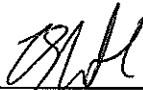
The Eternal Forest Trust Limited
Statements of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

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

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

Louise White 
By Order of the Board

21/01/2025
Date

The Eternal Forest Trust Limited
Income and Expenditure Account For The Year Ended 30th June 2024

	Notes	2024 £	2023 £
Income		39,093	53,396
Direct Expenditure		48,526	52,469
Gross Surplus		<u>(9,433)</u>	<u>927</u>
Other Operating Expenditure		-	-
Operating Surplus	2	<u>(9,433)</u>	<u>927</u>
Investment Income		1,857	610
Surplus For The Year		<u>(7,576)</u>	<u>1,537</u>
Funds Balances Brought Forward		159,209	157,672
Funds Balances Carried Forward		<u>151,633</u>	<u>159,209</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income					
Donations		10,915	-	10,915	18,776
Investment Income - Bank Interest		1,857	-	1,857	610
Charitable Activities	4	28,178	-	28,178	34,620
Total Income		<u>40,950</u>	<u>-</u>	<u>40,950</u>	<u>54,006</u>
Expenditure					
Charitable Activities	5	48,526	-	48,526	52,469
Total Resources Expended		<u>48,526</u>	<u>-</u>	<u>48,526</u>	<u>52,469</u>
Net Incoming Resources		(7,576)	-	(7,576)	1,537
Transfers Between Funds		-	-	-	-
Net Movement In Funds		<u>(7,576)</u>	<u>-</u>	<u>(7,576)</u>	<u>1,537</u>
Fund balances brought forward		159,209	-	159,209	157,672
Balances Carried forward		<u>151,633</u>	<u>-</u>	<u>151,633</u>	<u>159,209</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2024 (Company Number: 05163451)

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		36,087		37,911
Current Assets					
Cash at Bank and In Hand		116,422		125,403	
		116,422		125,403	
Liabilities: amounts falling due within one year	9		876		4,105
			115,546		121,298
Net Current Assets			115,546		121,298
Net Assets			151,633		159,209
Funds					
Unrestricted			151,633		159,209
Restricted			-		-
			151,633		159,209

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2024 in accordance with Section 476 of the Companies Act 2006.

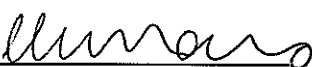
The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on

and signed on their behalf by:


 Manon Williams -Trustee


 Louise White -Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2024

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 20%-25% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year	2024	2023
	is stated after charging;	£	£
	Depreciation on Tangible Fixed Assets	<u>1,570</u>	<u>2,064</u>
3	Staff Costs	2024	2023
		£	£
	Salaries	<u>24,984</u>	<u>28,577</u>
	Employers Pension	<u>543</u>	<u>593</u>
		<u>25,527</u>	<u>29,170</u>

The average number of employees was 2 (2023 2).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2024

4	Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
	Burial service charge	21,666	-	21,666	29,097
	Other income	6,512	-	6,512	4,023
	Grants	-	-	-	1,500
		<u>28,178</u>	<u>-</u>	<u>28,178</u>	<u>34,620</u>

5	Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
	Contractors	10,551	-	10,551	7,284
	Salaries	24,984	-	24,984	28,577
	Pension Costs	543	-	543	593.00
	Sundry Expenses	883	-	883	2,600
	Repairs	2,993	-	2,993	3,914
	Hire of Equipment	369	-	369	-
	Advertising	730	-	730	974
	Support Costs	5,987	-	5,987	6,463
	Depreciation	1,570	-	1,570	2,064
	(Profit)/Loss on Disposal	(84)	-	(84)	-
		<u>48,526</u>	<u>-</u>	<u>48,526</u>	<u>52,469</u>

6	Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
	Telephone	740	-	740	698
	Post & Stationery	716	-	716	1,296
	Travelling costs	1,722	-	1,722	374
	Insurance	1,462	-	1,462	1,332
	Accountancy	876	-	876	864
	Professional Fees	336	-	336	1,760
	IT Costs	-	-	-	-
	Bank charges	135	-	135	139
		<u>5,987</u>	<u>-</u>	<u>5,987</u>	<u>6,463</u>

7

Trustees

Expenses were re-imbursed to trustees amounting to £Nil (2023 £Nil)

A salary amounting to £1,151 (2023 £2,577) was paid to one Trustee.

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2024

8	Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
	Cost		£	£
	At 1st July 2023	30,000	13,159	43,159
	Additions	-	-	-
	Disposal	-	(338)	(338)
	As at 30th June 2024	<u>30,000</u>	<u>12,821</u>	<u>42,821</u>
	Depreciation			
	At 1st July 2023	-	5,248	5,248
	Charge for year	-	1,570	1,570
	Eliminated on disposal	-	(84)	(84)
	As at 30th June 2024	<u>-</u>	<u>6,734</u>	<u>6,734</u>
	Net Book Value			
	As at 30th June 2024	<u>30,000</u>	<u>6,087</u>	<u>36,087</u>
	At 30th June 2023	<u>30,000</u>	<u>7,911</u>	<u>37,911</u>
9				
	Current Liabilities:	2024		2023
	Creditors due within one year	£		£
	Other Taxation & Social Security Costs	-		357
	Other Creditors	876		3,748
10		<u>876</u>		<u>4,105</u>

Share Capital

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.

The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2024

Company Registration Number: 05163451

Charity Registration Number: 1110801

**A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon**

The Eternal Forest Trust Limited

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Income & Expenditure Account	3
Statement Of Financial Activities	4
Balance Sheet	5
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Independent Examiner's Report To The Trustees Of The Eternal Forest Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2024, which are set out on pages 2 - 8.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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 the accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



B Hughes FCA
A. Hughes Jones Dyson & Co.
Chartered Accountants & Statutory Auditors
Capel Moreia, South Penrallt
Caernarfon, Gwynedd, LL55 1NS.

Date: 21/1/25

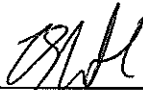
The Eternal Forest Trust Limited
Statements of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

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

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

Louise White 
By Order of the Board

21/01/2025
Date

The Eternal Forest Trust Limited
Income and Expenditure Account For The Year Ended 30th June 2024

	Notes	2024 £	2023 £
Income		39,093	53,396
Direct Expenditure		48,526	52,469
Gross Surplus		<u>(9,433)</u>	<u>927</u>
Other Operating Expenditure		-	-
Operating Surplus	2	<u>(9,433)</u>	<u>927</u>
Investment Income		1,857	610
Surplus For The Year		<u>(7,576)</u>	<u>1,537</u>
Funds Balances Brought Forward		159,209	157,672
Funds Balances Carried Forward		<u>151,633</u>	<u>159,209</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income					
Donations		10,915	-	10,915	18,776
Investment Income - Bank Interest		1,857	-	1,857	610
Charitable Activities	4	28,178	-	28,178	34,620
Total Income		<u>40,950</u>	<u>-</u>	<u>40,950</u>	<u>54,006</u>
Expenditure					
Charitable Activities	5	48,526	-	48,526	52,469
Total Resources Expended		<u>48,526</u>	<u>-</u>	<u>48,526</u>	<u>52,469</u>
Net Incoming Resources		(7,576)	-	(7,576)	1,537
Transfers Between Funds		-	-	-	-
Net Movement In Funds		<u>(7,576)</u>	<u>-</u>	<u>(7,576)</u>	<u>1,537</u>
Fund balances brought forward		159,209	-	159,209	157,672
Balances Carried forward		<u>151,633</u>	<u>-</u>	<u>151,633</u>	<u>159,209</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2024 (Company Number: 05163451)

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		36,087		37,911
Current Assets					
Cash at Bank and In Hand		116,422		125,403	
		<u>116,422</u>		<u>125,403</u>	
Liabilities: amounts falling due within one year	9		876		4,105
			<u>876</u>		<u>4,105</u>
Net Current Assets			115,546		121,298
Net Assets			<u>151,633</u>		<u>159,209</u>
Funds					
Unrestricted		151,633		159,209	
Restricted		-		-	
		<u>151,633</u>		<u>159,209</u>	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on

and signed on their behalf by:


 Manon Williams -Trustee


 Louise White -Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2024

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 20%-25% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year	2024	2023
	is stated after charging;	£	£
	Depreciation on Tangible Fixed Assets	<u>1,570</u>	<u>2,064</u>
3	Staff Costs	2024	2023
		£	£
	Salaries	24,984	28,577
	Employers Pension	<u>543</u>	<u>593</u>
		<u>25,527</u>	<u>29,170</u>

The average number of employees was 2 (2023 2).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2024

4	Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
	Burial service charge	21,666	-	21,666	29,097
	Other income	6,512	-	6,512	4,023
	Grants	-	-	-	1,500
		<u>28,178</u>	<u>-</u>	<u>28,178</u>	<u>34,620</u>

5	Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
	Contractors	10,551	-	10,551	7,284
	Salaries	24,984	-	24,984	28,577
	Pension Costs	543	-	543	593.00
	Sundry Expenses	883	-	883	2,600
	Repairs	2,993	-	2,993	3,914
	Hire of Equipment	369	-	369	-
	Advertising	730	-	730	974
	Support Costs	5,987	-	5,987	6,463
	Depreciation	1,570	-	1,570	2,064
	(Profit)/Loss on Disposal	(84)	-	(84)	-
		<u>48,526</u>	<u>-</u>	<u>48,526</u>	<u>52,469</u>

6	Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
	Telephone	740	-	740	698
	Post & Stationery	716	-	716	1,296
	Travelling costs	1,722	-	1,722	374
	Insurance	1,462	-	1,462	1,332
	Accountancy	876	-	876	864
	Professional Fees	336	-	336	1,760
	IT Costs	-	-	-	-
	Bank charges	135	-	135	139
		<u>5,987</u>	<u>-</u>	<u>5,987</u>	<u>6,463</u>

7

Trustees

Expenses were re-imbursed to trustees amounting to £Nil (2023 £Nil)

A salary amounting to £1,151 (2023 £2,577) was paid to one Trustee.

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2024

8	Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
	Cost		£	£
	At 1st July 2023	30,000	13,159	43,159
	Additions	-	-	-
	Disposal	-	(338)	(338)
	As at 30th June 2024	<u>30,000</u>	<u>12,821</u>	<u>42,821</u>
	Depreciation			
	At 1st July 2023	-	5,248	5,248
	Charge for year	-	1,570	1,570
	Eliminated on disposal	-	(84)	(84)
	As at 30th June 2024	<u>-</u>	<u>6,734</u>	<u>6,734</u>
	Net Book Value			
	As at 30th June 2024	<u>30,000</u>	<u>6,087</u>	<u>36,087</u>
	At 30th June 2023	<u>30,000</u>	<u>7,911</u>	<u>37,911</u>
9				
	Current Liabilities:	2024		2023
	Creditors due within one year	£		£
	Other Taxation & Social Security Costs	-		357
	Other Creditors	876		3,748
10		<u>876</u>		<u>4,105</u>

Share Capital

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.

THE ETERNAL FOREST TRUST LIMITED

England & Wales - Charity number 1110801

Accounts

the Eternal Forest Trust *ltd*

Trustees' Annual Report for the financial year ending June 30th 2023

Charity name: The Eternal Forest Trust Limited

Charity number: 1110801

Company number: 5163451

Registered Office: Garth, 22 West End Parade, Pwllheli, Gwynedd LL53 5PN

Trustees between 1st July 2022 and 30th June 2023:

Arabella Melville

Berni Cavanagh

Sara Roberts

Helen Liddle

Pat MacDonald

Bill Pywell (resigned 18/10/2022)

John Willott (resigned 17/10/2022)

David Atkinson (resigned 9/1/2023)

Objectives & activities

The Charity is a Company Limited by Guarantee, incorporated in 2004 with the following Objects:

1. To restore or create woodland/forest of indigenous species and encourage and protect the many levels of plant, animal and other life which are native to these habitats.
2. To encourage and facilitate use of these woodlands for educational purposes, to enable members of the community to gain knowledge and appreciation of their natural heritage.
3. To enable and encourage the disabled, particularly those who are reliant upon wheelchairs for mobility, to gain access to a natural woodland habitat throughout all seasons of the year.
4. To provide *In memoriam* facilities such as dedicating or planting specific trees, providing dedicated facilities such as gates and bird nesting boxes, scattering of ashes, and natural woodland burials.

The Wood

The Charity owns and maintains Boduan Sanctuary Wood, 7.5 acres of woodland near Pwllheli, where it carries out burials and offers a variety of other events. The wood is open to the public at all times except when storms might cause trees or branches to fall and it is checked regularly - particularly after gales - for hazards such as dangerous trees.

In relation to the first and third of the above Objects, the Charity has a continuing programme of felling spruce, particularly in areas where wheelchair-friendly paths are required to create access to new burial areas. Where spruce have been felled, self-seeded indigenous trees such as oaks, beeches, rowans, hollies and hawthorns appear. The numbers of wild flowers, notably native bluebells, continue to increase as

the Charity's woodland team clear spruce and propagate native species. A new section of woodland to the East of the area currently used is now being opened up.

Burials and Burial Plots

The Charity's primary focus is on providing woodland burial. In the financial year from July 1st 2022, we carried out 22 full human burials and buried the ashes of six people. In addition, a pre-term baby was buried in the dedicated Baby Grove. These figures reflect a gradual increase in demand for the services offered by the Charity. In total, we have buried a total of 280 people (including cremated ashes) since 2005, when the Charity was founded.

Burial in this beautiful, peaceful place is a very special event for all concerned, with every family or group of mourners choosing their own unique ceremony of remembrance. We never do more than one burial in a day so nobody is rushed and we encourage and support mourners to design a special day.

Feedback from mourners, which comes to us in the form of social media contact, letters and cards, and via the Association of Natural Burial Grounds (of which we are a member) has been entirely positive. Woodland burial helps people to come to terms with the death of their loved ones and creates a place to which they can return whenever they wish. Families are encouraged to plant wildflowers, sourced from the wild plant nursery in the wood, on graves and this too can be therapeutic.

The Charity is confronting some pressure on burial space as the most readily available plots have been taken. We have been particularly concerned to ensure that there would be sufficient space available at short notice for the burial of people who have not booked places in advance. We are happy to report that we have not had to turn anyone away.

Each family receives a map showing the precise location of the grave site, alongside a photograph and a map reference so that they can find the grave in the future, and to ensure that each plot is reserved solely for those who booked it. Booked plots in Boduan Sanctuary Wood are reserved in perpetuity for use by the booker but ownership remains with the Charity.

The Charity emphasises the ecological relevance of burial in its slogan, Connecting the Cycles of Life. This concept can help people to come to terms with the loss of loved ones.

Events, Celebrations and Volunteering

There has been a gradual return to normality after the Covid-19 epidemic. Regular Volunteer Sundays began again in late 2022 and became increasingly well attended through 2023. These are held on the last Sunday of every month and are occasions for social contact as well as opportunities for volunteers to provide practical help in the wood. Volunteers learn about native woodland - for example, learning to identify young trees - and do whatever practical work is both appropriate for them and useful to the Charity. In October 2022 the Charity held a celebration and fund-raising party in the wood, where TV celebrity Kate Humble was welcomed as our Patron. The party was well attended and raised over £2,000 to help the Charity launch its attempt to establish a new burial site on Anglesey.

The Office

The Charity's General Manager, Julia Everitt, has been very busy during this year, carrying out detailed audits of bookings and burials in the wood and setting up new systems both for accurate record-keeping and to ensure the smooth running of the Charity's work in the wood and in the Pwllheli office.

Members of the public can contact the office by post, email, Facebook, telephone, or in person, seven days a week.

Financial Review

Income

Members of the public were the main source of the Charity's income during 2022-2023. About 70% of this was fees for bookings and burials and the rest, donations. Whenever possible, the Charity claims Gift Aid on donations. The Charity's income has been rising year on year, as it becomes better known and demand for its services increases. A £1,500. grant was also received in May 2023 from Medrwn Môn. Arts, Culture, Heritage and Environmental Fund.

Expenditure

There were no major capital purchases in the period covered by this report.

The largest single cost to the Charity was labour. The Charity has one full-time employee (the Manager) and works regularly with specific self-employed individuals, notably our Grave Diggers and Woodspeople, who offer their services when required. Expenditure has been rising year on year, partly because of inflation but also because the labour required to maintain the wood and its paths and facilities increases with the increasing area of land in use. Felling becomes more challenging as the trees grow larger and more specialised personnel are needed.

Banking

The Charity holds two accounts with Triodos Bank, one of which is its current account, whilst the other holds reserve funds to cover the costs of pre-paid burials and funds sufficient to manage potentially expensive issues such as loss of income, a requirement for replacement of capital equipment such as the tractor or mini-digger, or widescale tree surgery after a severe storm. Triodos Bank was chosen because it is entirely ethical, with a strict policy of lending only to socially and environmentally responsible organisations. The Charity has no other investments and no plans to establish any. No funds are held as custodian trustee on behalf of others.

Governance and Management

The Trustees work together to manage and oversee the work of the Charity. All give their services voluntarily and none receive any remuneration or any other benefit in return for this work. The Board meets at least quarterly.

The organisation has no Chairperson. Meetings are chaired by whosoever is willing to take this role on the day. The only regular meeting is the AGM; Board Meetings are convened when there are matters to discuss.

Risk management is recognised as the responsibility of all but specific individuals accept responsibility for their areas of expertise.

New Trustees and others who work on behalf of the Charity most often arrive initially as volunteers in the wood and may be invited to offer themselves as potential Board Members if they are seen to have skills or knowledge that the Charity regards as valuable.

Exemptions from disclosure

There are no exemptions from disclosure.

Arabella Melville, Trustee.

Trustees' Annual Report approved by the Board of Trustees on 21/2/2024

The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2023

Company Registration Number: 05163451
Charity Registration Number: 1110801

A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon

The Eternal Forest Trust Limited

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Income & Expenditure Account	3
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Independent Examiner's Report To The Trustees Of The Eternal Forest Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2023, which are set out on pages 2 - 8.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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 the accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B Hughes FCA
 A. Hughes Jones Dyson & Co.
 Chartered Accountants & Statutory Auditors
 Capel Moreia, South Penrallt
 Caernarfon, Gwynedd, LL55 1NS.

Date: _____

The Eternal Forest Trust Limited
Statements of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

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

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

By Order of the Board

Date

The Eternal Forest Trust Limited
Income and Expenditure Account For The Year Ended 30th June 2023

	Notes	2023 £	2022 £
Income		53,396	79,933
Direct Expenditure		52,469	49,055
Gross Surplus		<u>927</u>	<u>30,878</u>
Other Operating Expenditure		-	-
Operating Surplus	2	<u>927</u>	<u>30,878</u>
Investment Income		610	17
Surplus For The Year		<u>1,537</u>	<u>30,895</u>
Funds Balances Brought Forward		157,672	126,777
Funds Balances Carried Forward		<u>159,209</u>	<u>157,672</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income					
Donations		18,776	-	18,776	31,402
Investment Income - Bank Interest		610	-	610	17
Charitable Activities	4	34,620	-	34,620	48,531
Total Income		<u>54,006</u>	<u>-</u>	<u>54,006</u>	<u>79,950</u>
Expenditure					
Charitable Activities	5	52,469	-	52,469	49,055
Total Resources Expended		<u>52,469</u>	<u>-</u>	<u>52,469</u>	<u>49,055</u>
Net Incoming Resources		1,537	-	1,537	30,895
Transfers Between Funds		-	-	-	-
Net Movement In Funds		<u>1,537</u>	<u>-</u>	<u>1,537</u>	<u>30,895</u>
Fund balances brought forward		157,672	-	157,672	126,777
Balances Carried forward		<u>159,209</u>	<u>-</u>	<u>159,209</u>	<u>157,672</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2023 (Company Number: 05163451)

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		37,911		38,490
Current Assets					
Cash at Bank and In Hand		125,403		122,415	
		<u>125,403</u>		<u>122,415</u>	
Liabilities: amounts falling due within one year	9		4,105		3,233
			<u>4,105</u>		<u>3,233</u>
Net Current Assets			121,298		119,182
Net Assets			<u>159,209</u>		<u>157,672</u>
Funds					
Unrestricted			159,209		157,148
Restricted			-		-
			<u>159,209</u>		<u>157,148</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on

2023 and signed on their behalf by:

-Trustee

-Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2023

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 20%-25% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year	2023	2022
	is stated after charging;	£	£
	Depreciation on Tangible Fixed Assets	<u>2,064</u>	<u>2,166</u>
3	Staff Costs	2023	2022
		£	£
	Salaries	28,577	26,149
	Employers Pension	593	346
		<u>29,170</u>	<u>26,495</u>

The average number of employees was 2 (2022 2).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2023

4 Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Burial service charge	29,097	-	29,097	43,579
Other income	4,023	-	4,023	1,952
Grants	1,500	-	1,500	3,000
	<u>34,620</u>	<u>-</u>	<u>34,620</u>	<u>48,531</u>
5 Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Contractors	7,284	-	7,284	9,528
Salaries	28,577	-	28,577	26,149
Pension Costs	593	-	593	346.00
Sundry Expenses	2,600	-	2,600	1,599
Repairs	3,914	-	3,914	2,419
Hire of Equipment	-	-	-	284
Advertising	974	-	974	-
Support Costs	6,463	-	6,463	6,564
Depreciation	2,064	-	2,064	2,166
	<u>52,469</u>	<u>-</u>	<u>52,469</u>	<u>49,055</u>
6 Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Telephone	698	-	698	593
Post & Stationery	1,296	-	1,296	1,145
Travelling costs	374	-	374	1,120
Insurance	1,332	-	1,332	1,275
Accountancy	864	-	864	1,440
Professional Fees	1,760	-	1,760	672
IT Costs	-	-	-	175
Bank charges	139	-	139	144
	<u>6,463</u>	<u>-</u>	<u>6,463</u>	<u>6,564</u>

7 Trustees

Expenses were re-imbursed to trustees amounting to £Nil (2022 £86)

A salary amounting to £2,577 (2022 £3,120) was paid to one Trustee.

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2023

8	Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
	Cost		£	£
	At 1st July 2022	30,000	11,674	41,674
	Additions	-	<u>1,485</u>	<u>1,485</u>
	As at 30th June 2023	<u>30,000</u>	<u>13,159</u>	<u>43,159</u>
	Depreciation			
	At 1st July 2022	-	3,184	3,184
	Charge for year	-	<u>2,064</u>	<u>2,064</u>
	As at 30th June 2023	<u>-</u>	<u>5,248</u>	<u>5,248</u>
	Net Book Value			
	As at 30th June 2023	<u>30,000</u>	<u>7,911</u>	<u>37,911</u>
	At 30th June 2022	<u>30,000</u>	<u>8,490</u>	<u>38,490</u>
9	Current Liabilities:	2023		2022
	Creditors due within one year	£		£
	Other Taxation & Social Security Costs	357		402
	Other Creditors	3,748		2,831
		<u>4,105</u>		<u>3,233</u>
10	Share Capital			

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.

The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2023

Company Registration Number: 05163451
Charity Registration Number: 1110801

A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon

The Eternal Forest Trust Limited

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Independent Examiner's Report To The Trustees Of The Eternal Forest Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2023, which are set out on pages 2 - 8.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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 the accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B Hughes FCA
A. Hughes Jones Dyson & Co.
Chartered Accountants & Statutory Auditors
Capel Moreia, South Penrallt
Caernarfon, Gwynedd, LL55 1NS.

Date: _____

The Eternal Forest Trust Limited
Statements of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

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

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

By Order of the Board

Date

The Eternal Forest Trust Limited
Income and Expenditure Account For The Year Ended 30th June 2023

	Notes	2023 £	2022 £
Income		53,396	79,933
Direct Expenditure		52,469	49,055
Gross Surplus		<u>927</u>	<u>30,878</u>
Other Operating Expenditure		-	-
Operating Surplus	2	<u>927</u>	<u>30,878</u>
Investment Income		610	17
Surplus For The Year		<u>1,537</u>	<u>30,895</u>
Funds Balances Brought Forward		157,672	126,777
Funds Balances Carried Forward		<u>159,209</u>	<u>157,672</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income					
Donations		18,776	-	18,776	31,402
Investment Income - Bank Interest		610	-	610	17
Charitable Activities	4	34,620	-	34,620	48,531
Total Income		<u>54,006</u>	<u>-</u>	<u>54,006</u>	<u>79,950</u>
Expenditure					
Charitable Activities	5	52,469	-	52,469	49,055
Total Resources Expended		<u>52,469</u>	<u>-</u>	<u>52,469</u>	<u>49,055</u>
Net Incoming Resources		1,537	-	1,537	30,895
Transfers Between Funds		-	-	-	-
Net Movement In Funds		<u>1,537</u>	<u>-</u>	<u>1,537</u>	<u>30,895</u>
Fund balances brought forward		157,672	-	157,672	126,777
Balances Carried forward		<u>159,209</u>	<u>-</u>	<u>159,209</u>	<u>157,672</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2023 (Company Number: 05163451)

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		37,911		38,490
Current Assets					
Cash at Bank and In Hand		125,403		122,415	
		<u>125,403</u>		<u>122,415</u>	
Liabilities: amounts falling due within one year	9		4,105		3,233
			<u>4,105</u>		<u>3,233</u>
Net Current Assets			121,298		119,182
Net Assets			<u>159,209</u>		<u>157,672</u>
Funds					
Unrestricted			159,209		157,148
Restricted			-		-
			<u>159,209</u>		<u>157,148</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on

2023 and signed on their behalf by:

-Trustee

-Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2023

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 20%-25% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year	2023	2022
	is stated after charging;	£	£
	Depreciation on Tangible Fixed Assets	<u>2,064</u>	<u>2,166</u>
3	Staff Costs	2023	2022
		£	£
	Salaries	28,577	26,149
	Employers Pension	<u>593</u>	<u>346</u>
		<u>29,170</u>	<u>26,495</u>

The average number of employees was 2 (2022 2).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2023

4 Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Burial service charge	29,097	-	29,097	43,579
Other income	4,023	-	4,023	1,952
Grants	1,500	-	1,500	3,000
	<u>34,620</u>	<u>-</u>	<u>34,620</u>	<u>48,531</u>
5 Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Contractors	7,284	-	7,284	9,528
Salaries	28,577	-	28,577	26,149
Pension Costs	593	-	593	346.00
Sundry Expenses	2,600	-	2,600	1,599
Repairs	3,914	-	3,914	2,419
Hire of Equipment	-	-	-	284
Advertising	974	-	974	-
Support Costs	6,463	-	6,463	6,564
Depreciation	2,064	-	2,064	2,166
	<u>52,469</u>	<u>-</u>	<u>52,469</u>	<u>49,055</u>
6 Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Telephone	698	-	698	593
Post & Stationery	1,296	-	1,296	1,145
Travelling costs	374	-	374	1,120
Insurance	1,332	-	1,332	1,275
Accountancy	864	-	864	1,440
Professional Fees	1,760	-	1,760	672
IT Costs	-	-	-	175
Bank charges	139	-	139	144
	<u>6,463</u>	<u>-</u>	<u>6,463</u>	<u>6,564</u>

7 Trustees

Expenses were re-imbursed to trustees amounting to £Nil (2022 £86)

A salary amounting to £2,577 (2022 £3,120) was paid to one Trustee.

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2023

8	Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
	Cost		£	£
	At 1st July 2022	30,000	11,674	41,674
	Additions	-	<u>1,485</u>	<u>1,485</u>
	As at 30th June 2023	<u>30,000</u>	<u>13,159</u>	<u>43,159</u>
	Depreciation			
	At 1st July 2022	-	3,184	3,184
	Charge for year	-	<u>2,064</u>	<u>2,064</u>
	As at 30th June 2023	<u>-</u>	<u>5,248</u>	<u>5,248</u>
	Net Book Value			
	As at 30th June 2023	<u>30,000</u>	<u>7,911</u>	<u>37,911</u>
	At 30th June 2022	<u>30,000</u>	<u>8,490</u>	<u>38,490</u>
9	Current Liabilities:	2023		2022
	Creditors due within one year	£		£
	Other Taxation & Social Security Costs	357		402
	Other Creditors	3,748		2,831
		<u>4,105</u>		<u>3,233</u>
10	Share Capital			

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.

THE ETERNAL FOREST TRUST LIMITED

England & Wales - Charity number 1110801

Accounts

the Eternal Forest Trust Ltd

**Trustees' Annual Report for the financial year ending June
30th 2022**

Charity name: The Eternal Forest Trust Limited

Charity number: 1110801

Company number: 5163451

Registered Office: Garth, 22 West End Parade, Pwllheli, Gwynedd LL53 5PN

Trustees between 1st July 2021 and 30th June 2022:

Arabella Melville
Berni Cavanagh
Bill Pywell
John Willott
David Atkinson
Sara Roberts

Objectives & activities

The Charity is a Company Limited by Guarantee, incorporated in 2004 with the following Objects:

1. To restore or create woodland/forest of indigenous species and encourage and protect the many levels of plant, animal and other life which are native to these habitats.
2. To encourage and facilitate use of these woodlands for educational purposes, to enable members of the community to gain knowledge and appreciation of their natural heritage.
3. To enable and encourage the disabled, particularly those who are reliant upon wheelchairs for mobility, to gain access to a natural woodland habitat throughout all seasons of the year.
4. To provide *In memoriam* facilities such as dedicating or planting specific trees, providing dedicated facilities such as gates and bird nesting boxes, scattering of ashes, and natural woodland burials.

The Wood

The Charity owns and maintains Boduan Sanctuary Wood, 7.5 acres of woodland near Pwllheli, where it carries out burials and organises events for the public when this is possible. The wood is open to the public at all times and is checked regularly for hazards such as dangerous trees.

In relation to the first and third of the above Objects, the Charity has a continuing programme of felling spruce, particularly in areas where wheelchair-friendly paths are required to create access to new burial areas. Where spruce have been felled, self-seeded indigenous trees such as oaks, beeches, hollies, hazels and hawthorns appear. Wild flowers, notably native bluebells, are steadily increasing as we continue to clear spruce and propagate native woodland species. A new section of woodland to the East of the area currently used is now being opened up.

Burials and Burial Plots

In the financial year from July 1st 2021, the Charity carried out 22 full human burials and buried the ashes of 4 people. Burial in this beautiful, peaceful place is a very special event for all concerned, with every family or group of mourners choosing their own unique ceremony of remembrance. We never do more than one burial in a day so nobody is rushed and we encourage and support mourners to design a special day.

Each family receives a map showing the precise location of the grave site, alongside a photograph and a map reference so that they can find the grave in the future, and to ensure that each plot is reserved solely for the person or people who booked it. Booked plots in Boduan Sanctuary Wood are reserved in perpetuity for use by the booker but ownership remains with the Charity.

Feedback from mourners, which comes to us in the form of social media contact, letters and cards, and via the Association of Natural Burial Grounds (of which we are a member) has been entirely positive; indeed, we have recently been awarded the accolade of Best Natural Burial Ground in Wales (Runner-up) for the second time. Woodland burial helps people to come to terms with the death of their loved ones and creates a place to which they can return whenever they wish. Families are encouraged to plant wildflowers on the grave and this too can be therapeutic.

The Charity's focus is on burials, in particular ensuring that there would be sufficient space available at short notice for burials. The bereaved were supported, as far as possible, by telephone rather than in person.

The Charity emphasises the ecological relevance of burial in its slogan, Connecting the Cycles of Life. This concept also helps people with the loss of loved ones.

Educational Events, Volunteering and Meetings

Covid appears to have impacted on the willingness of people to return to the wood for events of any sort other than burials. Nevertheless the Charity offered regular Green Woodworking teaching sessions hosted by Bill Pywell in the wood. Participants made items such as stools and spoons using hand tools.

Volunteers returned in limited numbers to work in the wood and we anticipate that as fear of infection retreats, we shall have more volunteers.

The Charity's Annual General Meeting was carried out on Zoom, as were some Board meetings, though whenever possible, meetings were held in the open air in the wood.

The Office

The Charity appointed a new General Manager, Julia Everitt, who started work in September 2021, after the resignation of the CEO, Arabella Melville. Julia took charge of the Office at the Registered Address in Pwllheli and of activities in the wood. All information held by the Charity is kept in the office.

Members of the public can contact the office by post, email, Facebook, telephone, or in person, seven days a week.

Financial Review

Income

Members of the public were the sole source of the Charity's income during 2020-2021. About 70% of this was fees for bookings and burials and the rest, donations. Whenever possible, the Charity claims Gift Aid on donations. The Charity's income

has been rising year on year, as it becomes better known and demand for its services increases.

Expenditure

The largest single cost to the Charity is labour. The Charity has one full-time employee and works regularly with specific self-employed individuals, notably our Grave Digger Liam Jones; Woodsmen, particularly Dave Hillman and Liam Jones; and Arabella Melville, who carries out paid work in relation to burials and preparing graves when required.

Banking

The Charity holds two accounts with Triodos Bank, one of which is its current account, whilst the other holds reserve funds to cover the costs of pre-paid burials. Triodos Bank was chosen because it is entirely ethical, with a strict policy of lending only to socially and environmentally responsible organisations. The Charity has no other investments and no plans to establish any. No funds are held as custodian trustee on behalf of others.

Governance and Management

The Trustees work together to manage and oversee the work of the Charity. All give their services voluntarily and none receive any remuneration or any other benefit in return for this work.

The organisation has no Chairperson. Meetings are chaired by whosoever is willing to take this role on the day. The only regular meeting is the AGM; Board Meetings are convened when there are matters to discuss.

Risk management is recognised as the responsibility of all but specific individuals accept responsibility for their areas of expertise; so, for example, John Willott, Dave Hillman and Arabella Melville ensure that the woodland is safe by identifying and felling potentially dangerous trees, and Berni Cavanagh takes responsibility for overseeing measures to ensure the safety of vulnerable people.

New Trustees and others who work on behalf of the Charity generally arrive initially as volunteers in the wood and may be invited to offer themselves as potential Board Members if they are seen to have skills or knowledge that the Charity regards as valuable.

Exemptions from disclosure

There are no exemptions from disclosure.

Arabella Melville, Trustee.

TAR approved by the Board of Trustees on

The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2022

**Company Registration Number: 05163451
Charity Registration Number: 1110801**

**A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon**

The Eternal Forest Trust Limited

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Independent Examiner's Report To The Trustees Of The Eternal Forest Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2022, which are set out on pages 2 - 8.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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 the accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B Hughes

B Hughes FCA
A. Hughes Jones Dyson & Co.
Chartered Accountants & Statutory Auditors
Capel Moreia, South Penrallt
Caernarfon, Gwynedd, LL55 1NS.

Date: 13.2.2023

The Eternal Forest Trust Limited
Statements of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

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

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

A Melville

By Order of the Board

13th February 2023

Date

The Eternal Forest Trust Limited
Income and Expenditure Account For The Year Ended 30th June 2022

	Notes	2022 £	2021 £
Income		79,933	37,140
Direct Expenditure		49,055	34,081
Gross Surplus		<u>30,878</u>	<u>3,059</u>
Other Operating Expenditure		-	-
Operating Surplus	2	<u>30,878</u>	<u>3,059</u>
Investment Income		17	47
Surplus For The Year		<u>30,895</u>	<u>3,106</u>
Funds Balances Brought Forward		126,777	123,671
Funds Balances Carried Forward		<u>157,672</u>	<u>126,777</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income					
Donations		31,402	-	31,402	12,887
Investment Income - Bank Interest		17	-	17	47
Charitable Activities	4	48,531	-	48,531	24,253
Total Income		<u>79,950</u>	<u>-</u>	<u>79,950</u>	<u>37,187</u>
Expenditure					
Charitable Activities	5	49,055	-	49,055	34,081
Total Resources Expended		<u>49,055</u>	<u>-</u>	<u>49,055</u>	<u>34,081</u>
Net Incoming Resources		30,895	-	30,895	3,106
Transfers Between Funds		-	-	-	-
Net Movement In Funds		<u>30,895</u>	<u>-</u>	<u>30,895</u>	<u>3,106</u>
Fund balances brought forward		126,777	-	126,777	123,671
Balances Carried forward		<u>157,672</u>	<u>-</u>	<u>157,672</u>	<u>126,777</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2022 (Company Number: 05163451)

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		38,490		39,164
Current Assets					
Debtors	9		-		3,000
Cash at Bank and In Hand			122,415		84,613
			<u>122,415</u>		<u>87,613</u>
Liabilities: amounts falling due within one year					
	10		3,233		-
			<u>119,182</u>		87,613
Net Current Assets					
			<u>157,672</u>		<u>126,777</u>
Net Assets					
Funds					
Unrestricted			157,672		126,777
Restricted			-		-
			<u>157,672</u>		<u>126,777</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 13th February 2023 and signed on their behalf by:

A Melville

P Macdonald

-Trustee

-Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2022

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 20%-25% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year is stated after charging;	2022 £	2021 £
	Depreciation on Tangible Fixed Assets	<u>2,166</u>	<u>1,018</u>
3	Staff Costs	2022 £	2021 £
	Salaries	16,149	9,600
	Employers Pension	<u>346</u>	-
		<u>16,495</u>	<u>9,600</u>

The average number of employees was 2 (2021 1).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2022

4 Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Burial service charge	43,579	-	43,579	22,624
Other income	1,952	-	1,952	1,629
Grants	3,000	-	3,000	-
	<u>48,531</u>	<u>-</u>	<u>48,531</u>	<u>24,253</u>
5 Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Contractors	9,528	-	9,528	16,393
Salaries	26,149	-	26,149	9,600
Pension Costs	346	-	346	-
Sundry Expenses	1,599	-	1,599	980
Repairs	2,419	-	2,419	1,825
Hire of Equipment	284	-	284	-
Support Costs	6,564	-	6,564	4,265
Depreciation	2,166	-	2,166	1,018
	<u>49,055</u>	<u>-</u>	<u>49,055</u>	<u>34,081</u>
6 Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Telephone	593	-	593	675
Post & Stationery	1,145	-	1,145	641
Travelling costs	1,120	-	1,120	812
Insurance	1,275	-	1,275	2,008
Accountancy	1,440	-	1,440	-
Professional Fees	672	-	672	-
IT Costs	175	-	175	-
Bank charges	144	-	144	129
	<u>6,564</u>	<u>-</u>	<u>6,564</u>	<u>4,265</u>

7 Trustees

Expenses were re-imbursed to trustees amounting to £86 (2021 £42)
A salary amounting to £3,120 (2021 £9,600) was paid to one Trustee.

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2022

8	Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
	Cost		£	£
	At 1st July 2021	30,000	10,182	40,182
	Additions	-	<u>1,492</u>	<u>1,492</u>
	As at 30th June 2022	<u>30,000</u>	<u>11,674</u>	<u>41,674</u>
	Depreciation			
	At 1st July 2021	-	1,018	1,018
	Charge for year	-	<u>2,166</u>	<u>2,166</u>
	As at 30th June 2022	<u>-</u>	<u>3,184</u>	<u>3,184</u>
	Net Book Value			
	As at 30th June 2022	<u>30,000</u>	<u>8,490</u>	<u>38,490</u>
	At 30th June 2021	<u>30,000</u>	<u>9,164</u>	<u>39,164</u>
9	Debtors	2022		2021
		£		£
	Other Debtors	-		3,000
		<u>-</u>		<u>3,000</u>
10	Current Liabilities:	2022		2021
		£		£
	Creditors due within one year			
	Other Taxation & Social Security Costs	402		-
	Other Creditors	2,831		-
		<u>3,233</u>		<u>-</u>
11	Share Capital			

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.

The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2022

**Company Registration Number: 05163451
Charity Registration Number: 1110801**

**A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon**

The Eternal Forest Trust Limited

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Income & Expenditure Account	3
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Independent Examiner's Report To The Trustees Of The Eternal Forest Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2022, which are set out on pages 2 - 8.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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 the accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B Hughes

B Hughes FCA
A. Hughes Jones Dyson & Co.
Chartered Accountants & Statutory Auditors
Capel Moreia, South Penrallt
Caernarfon, Gwynedd, LL55 1NS.

Date: 13.2.2023

The Eternal Forest Trust Limited
Statements of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

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

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

A Melville

By Order of the Board

13th February 2023

Date

The Eternal Forest Trust Limited
Income and Expenditure Account For The Year Ended 30th June 2022

	Notes	2022 £	2021 £
Income		79,933	37,140
Direct Expenditure		49,055	34,081
Gross Surplus		<u>30,878</u>	<u>3,059</u>
Other Operating Expenditure		-	-
Operating Surplus	2	<u>30,878</u>	<u>3,059</u>
Investment Income		17	47
Surplus For The Year		<u>30,895</u>	<u>3,106</u>
Funds Balances Brought Forward		126,777	123,671
Funds Balances Carried Forward		<u>157,672</u>	<u>126,777</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income					
Donations		31,402	-	31,402	12,887
Investment Income - Bank Interest		17	-	17	47
Charitable Activities	4	48,531	-	48,531	24,253
Total Income		<u>79,950</u>	<u>-</u>	<u>79,950</u>	<u>37,187</u>
Expenditure					
Charitable Activities	5	49,055	-	49,055	34,081
Total Resources Expended		<u>49,055</u>	<u>-</u>	<u>49,055</u>	<u>34,081</u>
Net Incoming Resources		30,895	-	30,895	3,106
Transfers Between Funds		-	-	-	-
Net Movement In Funds		<u>30,895</u>	<u>-</u>	<u>30,895</u>	<u>3,106</u>
Fund balances brought forward		126,777	-	126,777	123,671
Balances Carried forward		<u>157,672</u>	<u>-</u>	<u>157,672</u>	<u>126,777</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2022 (Company Number: 05163451)

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		38,490		39,164
Current Assets					
Debtors	9		-		3,000
Cash at Bank and In Hand			122,415		84,613
			<u>122,415</u>		<u>87,613</u>
Liabilities: amounts falling due within one year					
	10		3,233		-
			<u>119,182</u>		87,613
Net Current Assets					
			<u>157,672</u>		<u>126,777</u>
Net Assets					
Funds					
Unrestricted			157,672		126,777
Restricted			-		-
			<u>157,672</u>		<u>126,777</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 13th February 2023 and signed on their behalf by:

A Melville

P Macdonald

-Trustee

-Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2022

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 20%-25% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year	2022	2021
	is stated after charging;	£	£
	Depreciation on Tangible Fixed Assets	<u>2,166</u>	<u>1,018</u>
3	Staff Costs	2022	2021
		£	£
	Salaries	16,149	9,600
	Employers Pension	<u>346</u>	-
		<u>16,495</u>	<u>9,600</u>

The average number of employees was 2 (2021 1).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2022

4 Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Burial service charge	43,579	-	43,579	22,624
Other income	1,952	-	1,952	1,629
Grants	3,000	-	3,000	-
	<u>48,531</u>	<u>-</u>	<u>48,531</u>	<u>24,253</u>
5 Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Contractors	9,528	-	9,528	16,393
Salaries	26,149	-	26,149	9,600
Pension Costs	346	-	346	-
Sundry Expenses	1,599	-	1,599	980
Repairs	2,419	-	2,419	1,825
Hire of Equipment	284	-	284	-
Support Costs	6,564	-	6,564	4,265
Depreciation	2,166	-	2,166	1,018
	<u>49,055</u>	<u>-</u>	<u>49,055</u>	<u>34,081</u>
6 Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Telephone	593	-	593	675
Post & Stationery	1,145	-	1,145	641
Travelling costs	1,120	-	1,120	812
Insurance	1,275	-	1,275	2,008
Accountancy	1,440	-	1,440	-
Professional Fees	672	-	672	-
IT Costs	175	-	175	-
Bank charges	144	-	144	129
	<u>6,564</u>	<u>-</u>	<u>6,564</u>	<u>4,265</u>

7 Trustees

Expenses were re-imbursed to trustees amounting to £86 (2021 £42)
A salary amounting to £3,120 (2021 £9,600) was paid to one Trustee.

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2022

8	Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
	Cost		£	£
	At 1st July 2021	30,000	10,182	40,182
	Additions	-	<u>1,492</u>	<u>1,492</u>
	As at 30th June 2022	<u>30,000</u>	<u>11,674</u>	<u>41,674</u>
	Depreciation			
	At 1st July 2021	-	1,018	1,018
	Charge for year	-	<u>2,166</u>	<u>2,166</u>
	As at 30th June 2022	<u>-</u>	<u>3,184</u>	<u>3,184</u>
	Net Book Value			
	As at 30th June 2022	<u>30,000</u>	<u>8,490</u>	<u>38,490</u>
	At 30th June 2021	<u>30,000</u>	<u>9,164</u>	<u>39,164</u>
9	Debtors	2022		2021
		£		£
	Other Debtors	-		3,000
		<u>-</u>		<u>3,000</u>
10	Current Liabilities:	2022		2021
		£		£
	Creditors due within one year			
	Other Taxation & Social Security Costs	402		-
	Other Creditors	2,831		-
		<u>3,233</u>		<u>-</u>
11	Share Capital			

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.

THE ETERNAL FOREST TRUST LIMITED

England & Wales - Charity number 1110801

Accounts

the Eternal Forest Trust *ltd*

Trustees' Annual Report for the financial year ending June 30th 2021

Charity name: The Eternal Forest Trust Limited

Charity number: 1110801

Company number: 5163451

Registered Office: Garth, 22 West End Parade, Pwllheli, Gwynedd LL53 5PN

Trustees between 1st July 2020 and 30th June 2021:

Arabella Melville

Berni Cavanagh

Bill Pywell

Gwen Pritchard Jones

John Willott

David Atkinson

Sara Roberts

Objectives & activities

The Charity is a Company Limited by Guarantee, incorporated in 2004 with the following Objects:

1. To restore or create woodland/forest of indigenous species and encourage and protect the many levels of plant, animal and other life which are native to these habitats.
2. To encourage and facilitate use of these woodlands for educational purposes, to enable members of the community to gain knowledge and appreciation of their natural heritage.
3. To enable and encourage the disabled, particularly those who are reliant upon wheelchairs for mobility, to gain access to a natural woodland habitat throughout all seasons of the year.
4. To provide *In memoriam* facilities such as dedicating or planting specific trees, providing dedicated facilities such as gates and bird nesting boxes, scattering of ashes, and natural woodland burials.

The Wood

The Charity owns and maintains Boduan Sanctuary Wood, 7.5 acres of woodland near Pwllheli, where it carries out burials and organises events for the public when this is possible. The wood is open to the public at all times and is checked regularly for hazards such as dangerous trees.

In relation to the first and third of the above Objects, the Charity has a continuing programme of felling spruce, particularly in areas where wheelchair-friendly paths are required to create access to new burial areas. Where spruce have been felled, self-seeded indigenous trees such as oaks, beeches, hollies, hazels and hawthorns appear. Wild flowers, notably native bluebells, are steadily increasing as we continue to clear spruce and propagate native woodland species. A new section of woodland to the East of the area currently used is now being opened up.

Burials and Burial Plots

In the year from July 1st 2020, the Charity carried out 16 full human burials and buried the ashes of 5 people. Burial in this beautiful, peaceful place is a very special event for all concerned, with every family or group of mourners choosing their own unique ceremony of remembrance. We never do more than one burial in a day so nobody is rushed and we encourage and support mourners to design a special day.

Each family receives a map showing the precise location of the grave site, alongside a photograph and a map reference so that they can find the grave in the future, and to ensure that each plot is reserved solely for the person or people who booked it. Booked plots in Boduan Sanctuary Wood are reserved in perpetuity for use by the booker but ownership remains with the Charity.

Feedback from mourners, which comes to us in the form of letters and cards and via the Association of Natural Burial Grounds (of which we are a member) has been entirely positive; indeed, we have recently been awarded the accolade of Best Natural Burial Ground in Wales (Runner-up) Woodland burial helps people to come to terms with the death of their loved ones and creates a place to which they can return whenever they wish. Families are encouraged to plant wildflowers on the grave and this too can be therapeutic.

The Charity emphasises the ecological relevance of burial in its slogan, Connecting the Cycles of Life. This concept also helps people with the loss of loved ones.

Impact of Covid-19

Because of the risk of transmission of Covid-19, the Charity's activities were limited in 2020-21. There were no educational events and volunteers were not routinely invited to work in the wood, although a limited number did help with outdoor work.

The Charity's focus was on burials, in particular ensuring that there would be sufficient space available at short notice for burials. The bereaved were supported, as far as possible, by telephone rather than in person. The Charity's Annual General Meeting was carried out on Zoom, as were some Board meetings, though whenever possible, meetings were held in the open air in the wood.

The Office

The Office at the Registered Address in Pwllheli was maintained by Arabella Melville, working largely alone during the period of the Covid Pandemic. Full records are kept on the premises. A regularly updated copy of the information on the computer is kept at a separate address.

Members of the public can contact the office by post, email, Facebook, telephone, or in person, seven days a week from 9am to 9pm.

Financial Review

Income

Members of the public were the sole source of the Charity's income during 2020-2021. About 70% of this was fees for bookings and burials and the rest, donations. Whenever possible, the Charity claims Gift Aid on donations. The Charity's income has been rising year on year, as it becomes better known and demand for its services increases.

Expenditure

The largest single cost to the Charity is labour. The Charity has no employees but works regularly with specific self-employed individuals, notably our Grave Digger Liam

Jones; Woodsmen, particularly Dave Hillman and Liam Jones; and the CEO, Arabella Melville, whose work ranged widely and included talking with the bereaved and those who are facing the prospect of imminent death, creating reports, publicity material and maps, planting trees and wild flowers, co-ordinating burials and preparing graves. Arabella was supported in the wood and sometimes in the office by Julia Everitt, who was working on a self-employed or volunteer basis.

Banking

The Charity holds two accounts with Triodos Bank, one of which is its current account, whilst the other holds reserve funds to cover the costs of pre-paid burials. Triodos Bank was chosen because it is entirely ethical, with a strict policy of lending only to socially and environmentally responsible organisations. The Charity has no other investments and no plans to establish any. No funds are held as custodian trustee on behalf of others.

Governance and Management

The Trustees work together to manage and oversee the work of the Charity. All give their services voluntarily and none receive any remuneration or any other benefit in return for this work. The CEO is responsible for day-to-day management in the office and for all work in the wood; she consults the full Board for guidance whenever she is concerned about any non-routine matter. She is paid a fixed stipend for this work.

The organisation has no Chairperson. Meetings are chaired by whosoever is willing to take this role on the day. The only regular meeting is the AGM; Board Meetings are convened when there are matters to discuss.

Risk management is recognised as the responsibility of all but specific individuals accept responsibility for their areas of expertise; so, for example, John Willott, Dave Hillman and Arabella Melville ensure that the woodland is safe by identifying and felling potentially dangerous trees, and Berni Cavanagh takes responsibility for overseeing measures to ensure the safety of vulnerable people.

New Trustees and others who work on behalf of the Charity generally arrive initially as volunteers in the wood and may be invited to offer themselves as potential Board Members if they are seen to have skills or knowledge that the Charity regards as valuable.

Exemptions from disclosure

There are no exemptions from disclosure.

Arabella Melville, Trustee.

TAR approved by the Board of Trustees on

The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2021

Company Registration Number: 05163451
Charity Registration Number: 1110801

A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon

The Eternal Forest Trust Limited

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Independent Examiner's Report To The Trustees Of The Eternal Forest Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2021, which are set out on pages 2 - 8.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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 the accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B Hughes

B Hughes FCA
A. Hughes Jones Dyson & Co.
Chartered Accountants & Statutory Auditors
Capel Moreia, South Penrallt
Caernarfon, Gwynedd, LL55 1NS.

Date: 30/01/2022

The Eternal Forest Trust Limited
Statements of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

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

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

M B Cavenagh

By Order of the Board

30/01/2022

Date

The Eternal Forest Trust Limited
Income and Expenditure Account For The Year Ended 30th June 2021

	Notes	2021 £	2020 £
Income		37,140	53,801
Direct Expenditure		34,081	39,019
Gross Surplus		<u>3,059</u>	<u>14,782</u>
Other Operating Expenditure		-	-
Operating Surplus	2	<u>3,059</u>	<u>14,782</u>
Investment Income		47	40
Surplus For The Year		<u>3,106</u>	<u>14,822</u>
Funds Balances Brought Forward		123,671	108,849
Funds Balances Carried Forward		<u>126,777</u>	<u>123,671</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income					
Donations		12,887	-	12,887	15,654
Investment Income - Bank Interest		47	-	47	40
Charitable Activities	4	24,253	-	24,253	38,147
Total Income		<u>37,187</u>	<u>-</u>	<u>37,187</u>	<u>53,841</u>
Expenditure					
Charitable Activities	5	34,081	-	34,081	39,019
Total Resources Expended		<u>34,081</u>	<u>-</u>	<u>34,081</u>	<u>39,019</u>
Net Incoming Resources		3,106	-	3,106	14,822
Transfers Between Funds		-	-	-	-
Net Movement In Funds		<u>3,106</u>	<u>-</u>	<u>3,106</u>	<u>14,822</u>
Fund balances brought forward		123,671	-	123,671	108,849
Balances Carried forward		<u>126,777</u>	<u>-</u>	<u>126,777</u>	<u>123,671</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2021 (Company Number: 05163451)

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		39,164		39,689
Current Assets					
Debtors	9		3,000		-
Cash at Bank and In Hand			84,613		83,982
			<u>87,613</u>		<u>83,982</u>
Liabilities: amounts falling due within one year					
			<u>-</u>		<u>-</u>
Net Current Assets					
			87,613		83,982
Net Assets					
			<u>126,777</u>		<u>123,671</u>
Funds					
Unrestricted			126,777		123,671
Restricted			-		-
			<u>126,777</u>		<u>123,671</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 30th January 2022 and signed on their behalf by:

M B Cavenagh
-Trustee

A Melville
-Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2021

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 10% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year is stated after charging;	2021 £	2020 £
	Depreciation on Tangible Fixed Assets	<u>1,018</u>	<u>1,437</u>
3	Staff Costs	2021 £	2020 £
	Salaries	<u>9,600</u>	<u>9,116</u>

The average number of employees was 1 (2020 1).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2021

4 Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Burial service charge	22,624	-	22,624	37,018
Other income	1,629	-	1,629	1,129
			-	-
	<u>24,253</u>	<u>-</u>	<u>24,253</u>	<u>38,147</u>

5 Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Contractors	16,393	-	16,393	17,326
Salaries	9,600	-	9,600	9,116
Sundry Expenses	980	-	980	2,798
Repairs	1,825	-	1,825	5,287
Support Costs	4,265	-	4,265	3,055
Depreciation	1,018	-	1,018	1,437
	<u>34,081</u>	<u>-</u>	<u>34,081</u>	<u>39,019</u>

6 Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Telephone	675	-	675	737
Post & Stationery	641	-	641	837
Travelling costs	812	-	812	435
Insurance	2,008	-	2,008	938
Bank charges	129	-	129	108
	<u>4,265</u>	<u>-</u>	<u>4,265</u>	<u>3,055</u>

7 Trustees

Expenses were re-imbursed to trustees amounting to £42 (2020 £Nil)

A salary amounting to £9,600 (2020 £9116) was paid to one Trustee.

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2021

8 Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
Cost		£	£
At 1st July 2020	30,000	9,689	39,689
Additions	<u>-</u>	<u>493</u>	<u>493</u>
As at 30th June 2021	<u>30,000</u>	<u>10,182</u>	<u>40,182</u>
Depreciation			
At 1st July 2020	-	-	-
Charge for year	<u>-</u>	<u>1,018</u>	<u>1,018</u>
As at 30th June 2021	<u>-</u>	<u>1,018</u>	<u>1,018</u>
Net Book Value			
As at 30th June 2021	<u>30,000</u>	<u>9,164</u>	<u>39,164</u>
At 30th June 2020	<u>30,000</u>	<u>9,689</u>	<u>39,689</u>

9 Debtors	2021	2020
	£	£
Other Debtors	3,000	-
	<u>3,000</u>	<u>-</u>

10 Share Capital

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.

The Eternal Forest Trust Limited

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30th June 2021

Company Registration Number: 05163451
Charity Registration Number: 1110801

A. Hughes-Jones, Dyson & Co
Chartered Accountants
Caernarfon

The Eternal Forest Trust Limited

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Independent Examiner's Report To The Trustees Of The Eternal Forest Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2021, which are set out on pages 2 - 8.

Responsibilities and Basis of Report

As the Charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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 company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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 the accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with this examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B Hughes

B Hughes FCA
A. Hughes Jones Dyson & Co.
Chartered Accountants & Statutory Auditors
Capel Moreia, South Penrallt
Caernarfon, Gwynedd, LL55 1NS.

Date: 30/01/2022

The Eternal Forest Trust Limited
Statements of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

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

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

M B Cavenagh

By Order of the Board

30/01/2022

Date

The Eternal Forest Trust Limited
Income and Expenditure Account For The Year Ended 30th June 2021

	Notes	2021 £	2020 £
Income		37,140	53,801
Direct Expenditure		34,081	39,019
Gross Surplus		<u>3,059</u>	<u>14,782</u>
Other Operating Expenditure		-	-
Operating Surplus	2	<u>3,059</u>	<u>14,782</u>
Investment Income		47	40
Surplus For The Year		<u>3,106</u>	<u>14,822</u>
Funds Balances Brought Forward		123,671	108,849
Funds Balances Carried Forward		<u>126,777</u>	<u>123,671</u>

The Eternal Forest Trust Limited
Statement of Financial Activities for the Year Ended 30th June 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income					
Donations		12,887	-	12,887	15,654
Investment Income - Bank Interest		47	-	47	40
Charitable Activities	4	24,253	-	24,253	38,147
Total Income		<u>37,187</u>	<u>-</u>	<u>37,187</u>	<u>53,841</u>
Expenditure					
Charitable Activities	5	34,081	-	34,081	39,019
Total Resources Expended		<u>34,081</u>	<u>-</u>	<u>34,081</u>	<u>39,019</u>
Net Incoming Resources		3,106	-	3,106	14,822
Transfers Between Funds		-	-	-	-
Net Movement In Funds		<u>3,106</u>	<u>-</u>	<u>3,106</u>	<u>14,822</u>
Fund balances brought forward		123,671	-	123,671	108,849
Balances Carried forward		<u>126,777</u>	<u>-</u>	<u>126,777</u>	<u>123,671</u>

The Eternal Forest Trust Limited
Balance Sheet as at 30th June 2021 (Company Number: 05163451)

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		39,164		39,689
Current Assets					
Debtors	9		3,000		-
Cash at Bank and In Hand			84,613		83,982
			<u>87,613</u>		<u>83,982</u>
Liabilities: amounts falling due within one year			-		-
			<u>87,613</u>		<u>83,982</u>
Net Current Assets			87,613		83,982
Net Assets			<u>126,777</u>		<u>123,671</u>
Funds					
Unrestricted			126,777		123,671
Restricted			-		-
			<u>126,777</u>		<u>123,671</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 30th January 2022 and signed on their behalf by:

M B Cavenagh
-Trustee

A Melville
-Trustee

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2021

1 Accounting Policies

Basis Of Accounting

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" Reporting Standard for Smaller Entities and in accordance with the Statement of Recommended Practice of the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Companies Act 2006 and the SORP Accounting By Charities.

The financial statements have been prepared under the historic cost convention.

Income

All incoming resources are included in the SOFA cash basis.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of the resources.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £300 are capitalised. Fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Equipment- 10% reducing balance

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2	Net Incoming Resources for the year	2021	2020
	is stated after charging;	£	£
	Depreciation on Tangible Fixed Assets	<u>1,018</u>	<u>1,437</u>
3	Staff Costs	2021	2020
	Salaries	£ <u>9,600</u>	£ <u>9,116</u>

The average number of employees was 1 (2020 1).

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2021

4 Income From Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Burial service charge	22,624	-	22,624	37,018
Other income	1,629	-	1,629	1,129
			-	-
	<u>24,253</u>	<u>-</u>	<u>24,253</u>	<u>38,147</u>

5 Expenditure On Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Contractors	16,393	-	16,393	17,326
Salaries	9,600	-	9,600	9,116
Sundry Expenses	980	-	980	2,798
Repairs	1,825	-	1,825	5,287
Support Costs	4,265	-	4,265	3,055
Depreciation	1,018	-	1,018	1,437
	<u>34,081</u>	<u>-</u>	<u>34,081</u>	<u>39,019</u>

6 Support costs	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Telephone	675	-	675	737
Post & Stationery	641	-	641	837
Travelling costs	812	-	812	435
Insurance	2,008	-	2,008	938
Bank charges	129	-	129	108
	<u>4,265</u>	<u>-</u>	<u>4,265</u>	<u>3,055</u>

7 Trustees

Expenses were re-imbursed to trustees amounting to £42 (2020 £Nil)

A salary amounting to £9,600 (2020 £9116) was paid to one Trustee.

The Eternal Forest Trust Limited
Notes To The Accounts For The Year Ending 30th June 2021

8 Tangible Fixed Assets	Land	Office Furn/ Equipment	Total
Cost		£	£
At 1st July 2020	30,000	9,689	39,689
Additions	<u>-</u>	<u>493</u>	<u>493</u>
As at 30th June 2021	<u>30,000</u>	<u>10,182</u>	<u>40,182</u>
 Depreciation			
At 1st July 2020	-	-	-
Charge for year	<u>-</u>	<u>1,018</u>	<u>1,018</u>
As at 30th June 2021	<u>-</u>	<u>1,018</u>	<u>1,018</u>
 Net Book Value			
As at 30th June 2021	<u>30,000</u>	<u>9,164</u>	<u>39,164</u>
At 30th June 2020	<u>30,000</u>	<u>9,689</u>	<u>39,689</u>

9 Debtors	2021	2020
	£	£
Other Debtors	3,000	-
	<u>3,000</u>	<u>-</u>

10 Share Capital

The Eternal Forest Trust Limited is a company limited by guarantee and does not have any share capital.