

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

Contents	Page
Independent Examiners Report	1
Statement of Trustees' Responsibilities	2
Income & Expenditure Account	3
Statement Of Financial Activities	4
Balance Sheet	5
Notes	6 - 8

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		30,878	3,059
Other Operating Expenditure		-	-
Operating Surplus	2	30,878	3,059
Investment Income		17	47
Surplus For The Year		30,895	3,106
Funds Balances Brought Forward		126,777	123,671
Funds Balances Carried Forward		157,672	126,777

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>3,233</u>		<u>-</u>	
Net Current Assets			119,182		87,613
Net Assets			<u>157,672</u>		<u>126,777</u>
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>-</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	-	1,492	1,492
	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	-	2,166	2,166
	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

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Charity Registration Number: 1110801

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

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 A. Hughes Jones Dyson & Co.
 Chartered Accountants & Statutory Auditors
 Capel Moreia, South Penrallt
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Date: 13.2.2023

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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:

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A Melville

By Order of the Board

13th February 2023

Date

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Operating Surplus	2	30,878	3,059
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Funds Balances Carried Forward		157,672	126,777

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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
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		£	£	£	£
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>3,233</u>		<u>-</u>	
Net Current Assets			119,182		87,613
Net Assets			<u>157,672</u>		<u>126,777</u>
Funds					
Unrestricted			157,672		126,777
Restricted			-		-
			<u>157,672</u>		<u>126,777</u>

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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

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	Employers Pension	<u>346</u>	<u>-</u>
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The Eternal Forest Trust Limited
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	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
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	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	-	1,492	1,492
	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	-	2,166	2,166
	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.