

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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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

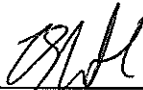
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

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

		2024	2023
	Notes	£	£
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>

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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>
	As 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

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Charity Registration Number: 1110801

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

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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;
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Louise White

By Order of the Board

Date

21/01/2025

The Eternal Forest Trust Limited
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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
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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

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>

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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>
	As 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.