



St Albans Woodland
Burial Trust

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2017
FOR
ST ALBANS WOODLAND BURIAL TRUST**

REGISTERED COMPANY NUMBER: 06027734 (England and Wales)

REGISTERED CHARITY NUMBER: 1118216

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**CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31ST MARCH 2017**

Since its opening in early 2007 and consecration by the Bishop of Bedford, in June 2007 the St Alban's Woodland Burial Trust has seen a constant and growing requirement for the care, services and support we offer to the dying and the bereaved.

Originally Woodland Burial at the St Alban's Woodland Burial Trust took place in 2 acres of a peaceful wooded area of the country side just outside the village of Keysoe in Bedfordshire. In 2014 a significant extension of the Trust's land was made with an additional 9.04 acres being purchased for the provision of additional glades and burial and interment spaces. Burials take place in ground which is specifically set aside and consecrated for the purpose of lying loved ones to rest and the additional land will give space for this activity for a number of years to come. We are pleased that Woodland burial at the site continues to be open to people of all faiths and denominations and none. Being consecrated by the Church of England as a sacred space, people who are buried there can lie in this land for ever, until nature runs its natural course.

Graves are marked simply with a wooden plaque or cross, and for those who wish, a tree near the grave can be dedicated as a living memorial to the loved one who lies nearby. The burial is dignified and without rush and in harmony with the nature and ecology of the land in which the deceased are laid. After the service of committal family and friends can spend as much time as they need at the graveside and are encouraged to visit as frequently as they would like.

As the burial takes place a discrete record is kept of the location of the grave and each year an accurate survey is maintained, ensuring the lying place of a loved one is never lost.

In short, loved ones are buried with an ecologically friendly manner in a managed woodland area. They leave behind them a nature reserve which enhances the environment rather than destroying it. They share in leaving behind something that will be of lasting benefit for our children and grandchildren and for generations to come.

Since we started operations we have seen a sustained and increasing demand for the services the St Albans Woodland Burial Trust offers. For the financial year ending 31 March 2017, 39 burials and 28 interments of ashes and loose dispersal of ashes have taken place. In addition to this 43 reservations for burials and 27 reservations for the interment or loose dispersal of ashes have been made and a number of memorial plaques and trees have been dedicated on the woodland site. All our activities show a significant increase over the previous year, and in total 219 burials and 155 interments of ashes have taken place since the Woodland Burial Ground was opened. Benches have also been purchased by families of the bereaved and placed in the Woodland. Our open days attracted people from many different parts of the country, a further testimony to the public demand for such burial sites and further open days are planned, the next one in September 2017.

Spiritual support has been offered to the family and friends of the deceased and appropriate training undertaken by those engaged in this work. A Friends Newsletter is issued annually to keep subscribers updated on our activities and developments.

During the current year of operations significant effort has been expended in developing new glades. This is in addition to the regular maintenance which has taken place on the site and access routes coupled with continued active management of the woodland area.

As we look to the future the need to provide dignified burials in consecrated ground which is managed in an environmentally and ecologically sustainable manner continues to increase, as does the need to provide support for those who mourn loved ones departed. We look forward to continuing to offer and provide this service to all who wish to receive it in the years ahead.

.....
Revd Canon Charles Royden

Chairman

14th May 2017

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2017**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2017. The trustees have adopted the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015).

INTRODUCTION

Welcome to the St Albans Woodland Burial Trust's Annual Report and Accounts which covers our activities for the period 1 April 2016 to 31 March 2017.

The St Albans Woodland Burial Trust was created at a time of emerging awareness of the importance of sustaining the environment in an ecological friendly manner coupled with an increasing demand on society to meet the spiritual needs of the bereaved. Since our inception we have continued to operate against the backdrop of this need for spiritual and ecological support and care throughout the bereavement process.

Our key aims continue to be to provide and maintain for the benefit of the public and for the advancement of Christian faith and education, woodland sites for the burial of the dead. We wish to develop and preserve such sites in order to provide a semi-natural woodland environment and to ensure diversity in woodland structure to safeguard notable species and communities. We seek to support financially or otherwise Christian churches and Christian ministers engaged in ministry or providing services and support to the dying and the bereaved.

In short, the trust exists to offer woodland burials in consecrated ground in a dignified and ecologically and environmentally sympathetic manner.

- We act with integrity, respect and dignity towards all people
- We respect people of all cultures, faiths and beliefs
- We respect people of all physical and mental abilities
- We aim to provide an appealing natural choice alternative to conventional burial or cremation
- We aim to provide an ecologically friendly and environmentally sustainable burial service
- We aim to provide a burial service which is cost effective and high quality

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06027734 (England and Wales)

Registered Charity number

1118216

Registered office

St Mark's Church Community Centre
Calder Rise
Brickhill
Bedford
MK41 7UY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs Kathryn Abrahams
The Revd Dr Graham R (Sam) Cappleman
Mr Michael Cooper
Mr John Day
Mrs Janet Day
Mr Ian Farthing
Mr Christopher Izzard
Mrs Linda Parry
Mr Edward Parry
The Revd Charles Royden
Mrs Avril Williams
Mr James Williams

Company Secretary

The Revd Dr Graham R (Sam) Cappleman

Independent examiner

C W Little FCA
Keens Shay Keens Limited
Chartered Accountants
2nd Floor Exchange Building
16 St Cuthberts Street
Bedford
Bedfordshire
MK40 3JG

Principal officers

Chairman - Revd Charles Royden
Company Secretary - Revd Dr Graham R (Sam) Cappleman
Company Treasurer - Mrs Janet Day
Company Administrator - Mrs Linda Parry

Bankers

NatWest Business Services
Floor 1
81 High Street
Bedford
MK40 1YN

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisation

The Trustees are the directors of the company. Trustee meetings are held at regular intervals throughout the year for the direction and management of the trust and its business.

At the first annual general meeting all the nominative trustees retired from office, and at every subsequent annual general meeting one-third of the nominative trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office. Trustees may offer themselves for reappointment. No person other than a trustee retiring by rotation shall be appointed or reappointed as a trustee at any general meeting unless he is nominated by the Chairman, the Revd Charles Royden.

Day-to-day administration of the Trust's operation is undertaken by a team of volunteers.

Trustees and Directors

A full list of trustees and directors is shown earlier in this report. All of the trustees and directors have been active for all of the period of operation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Charitable Objects

The St Albans Woodland Burial Trust is required by charity and company law to act within the objectives of its Memorandum of Association.

The St Albans Woodland Burial Trust's objects, as laid out in the Memorandum of Association are:

- to provide and maintain for the benefit of the public and for the advancement of Christian faith and education woodland sites for the burial of the dead
- to develop and preserve the sites in order to provide a semi-natural woodland environment
- to ensure a diversity in woodland structure to safeguard notable species and communities
- to support financially or otherwise Christian churches and Christian ministers engaged in ministry or providing services and support to the dying and the bereaved

Public benefits

The directors confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The directors have referred to this guidance when reviewing the St Albans Woodland Burial Trust aims and objectives, and in planning the future activities of the Trust.

Principle 1: The St Albans Woodland Burial Trust provides a woodland burial site for the burial of the dead in an ecological and environmentally sensitive manner. It develops and maintains the site to provide a semi-natural woodland environment which safeguards notable species and communities. It supports those engaged in providing services and support for the bereaved.

Principle 2: The woodland burial site is open to people of all faiths and those of no faith and can be used by those outside the immediate geographic area of Bedfordshire. It offers affordable and dignified burials to all those who wish to be buried there.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2017**

ACHIEVEMENT AND PERFORMANCE

Financial Basis of Operations

The Trust makes charges for burials, interment of ashes, scattering of ashes, grave digging, and for memorial trees and plaques. These charges are then used for the expenses of operations, chiefly the costs incurred with the operations of the Trust such as capital expenses on coffins, plaques and crosses, maintenance costs such as grave digging, woodland management and administration, and activity based payments to the landowner who donated the land to the Trust. In the current year of operations income has also been received from donations.

Review of Activities

The directors are pleased to report that in the period ended 31 March 2017 income from the St Albans Woodland Burial Trust activities was £72,340, up 8% on the previous year. This income was received from the operations of the Trust, and from a small number of donations. Details of these are shown in the accounts below. Key expenses in the current year of operations were incurred against operations, significant glade development and site and access maintenance. During the year biodegradable flower pots continue to have been made available and have been well received. 10% of the proceeds from these pots are earmarked for reinvestment in the trees and flora for the site. Professional advice on planting and bio-diversity continues to be used by the Trust.

Including the significant development of new glades which has taken place operational expenses were managed to ensure a positive cash flow for the year.

The statement of financial activities shows a surplus of £10,314 from operational activities. Whilst this surplus is lower than the previous year due to the glade development, reflected in the site maintenance figures, it is fully in line with plans and we have continued to maintain a prudent balance to fund ongoing day-to-day operations and cash flow.

Once again, we would like to thank all those who have made donations, and especially those individuals who have made personal donations including those who have completed gift aid forms where appropriate to enable tax to be reclaimed from these donations.

The Trust's website (www.woodlandburialtrust.com) continues to receive significant traffic and is an increasing means of communication and advertisement for the Trusts Services and source of enquiries.

The Trust's objectives were achieved through the activities of the Trust, namely the provision of a woodland burial site for those people and families wishing to be buried in consecrated ground in an environmentally and ecologically sustainable manner. Support has been provided for the family and friends of the bereaved and training and support has been provided for those engaged in the work of services and support to the dying and the bereaved. Through active management of the woodland, the site has been developed and preserved in order to provide a semi-natural woodland environment which thus ensures diversity in woodland structure to safeguard notable species and communities.

FUTURE DEVELOPMENTS

The St Albans Woodland Burial Trust remains open to future developments within the context of its Memorandum of Association and the vision and objectives of the Trust. With most of the major infrastructure developments having been undertaken on the current site it is envisaged that the next year of operation will focus on the extension to the activities of the Woodland Burial Trust through use of the additional land, the optimisation of management of the entire site and associated services such as care and support for the bereaved and planning for the future.

POLICY AND CHARITY GOVERNANCE

Rates and Taxation

The St Albans Woodland Burial Trust is a registered charity and has received 80% Mandatory Rate Relief and 20% Discretionary Rate Relief (Total 100%) from Bedford Borough Council. Notice has been received that the current 20% Discretionary Rate Relief will be terminated at 31 March 2017.

Independent Examiner

Charles Little who is a director of the accountancy practice Keens Shay Keens Limited has been appointed as the Independent examiner for the St Albans Woodland Burial Trust. His report appears on page 7 of the accounts.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2017**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of St Albans Woodland Burial Trust for the purposes of company law) are responsible for preparing the financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD:

.....
Revd Dr Graham R (Sam) Cappleman
Company Secretary

14th May 2017

I report on the accounts for the year ended 31st March 2017 set out on pages eight to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities under FRS 102.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C W Little FCA
Keens Shay Keens Limited
Chartered Accountants
2nd Floor Exchange Building
16 St Cuthberts Street
Bedford
Bedfordshire
MK40 3JG

14th May 2017

	Notes	2017 Unrestricted fund £	2016 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		2,566	643
Activities for generating funds	2	<u>69,774</u>	<u>66,448</u>
Total incoming resources		72,340	67,091
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		57,596	48,566
Governance costs	3	798	762
Other resources expended		<u>3,632</u>	<u>2,796</u>
Total resources expended		<u>62,026</u>	<u>52,124</u>
NET INCOMING RESOURCES		10,314	14,967
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>101,629</u>	<u>86,662</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>111,943</u></u>	<u><u>101,629</u></u>

BALANCE SHEET
AT 31ST MARCH 2017

	Notes	2017 Unrestricted fund £	2016 Total funds £
FIXED ASSETS			
Tangible assets	5	47,000	47,000
CURRENT ASSETS			
Cash in hand		71,132	60,716
CREDITORS			
Amounts falling due within one year	6	(6,189)	(6,087)
NET CURRENT ASSETS		<u>64,943</u>	<u>54,629</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		111,943	101,629
NET ASSETS		<u>111,943</u>	<u>101,629</u>
FUNDS			
Unrestricted funds	7	<u>111,943</u>	<u>101,629</u>
TOTAL FUNDS		<u>111,943</u>	<u>101,629</u>

The notes form part of these financial statements



**BALANCE SHEET - CONTINUED
AT 31ST MARCH 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 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 charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015).

The financial statements were approved by the Board of Trustees on 14th May 2017 and were signed on its behalf by:

.....
Revd Dr Graham R (Sam) Cappleman
Company Secretary and Trustee

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102 Statement of Recommended Practice (SORP FRS 102) applicable in the UK and Republic of Ireland (effective January 2016). The accounts have been prepared under the historical cost convention.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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

Tangible fixed assets

The only asset held by the charity is freehold land. The trustees will carry out an annual impairment review of the carrying value and adjust the accounts accordingly. The land will not be subject to an annual depreciation charge.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	2017	2016
	£	£
Burials	28,811	24,225
Internment of ashes	3,420	1,970
Reservations	27,280	31,095
Memorial plaques, benches and trees	9,264	8,478
Bio container	480	641
Other	519	39
	<u>69,774</u>	<u>66,448</u>

3. GOVERNANCE COSTS

	2017	2016
	£	£
Accountancy	798	762
Legal fees	-	-
	<u>798</u>	<u>762</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2017**
4. TRUSTEES' REMUNERATION AND BENEFITS

During the year an Honorarium payment of £2,000 (2016: £2,000) was paid to trustees in relation to their role as trust administrators.

There were no further trustees' remuneration or benefits for the year ended 31st March 2017.

Trustees' expenses

During the year reimbursed expenses of £1,338 (2016: £1,378) were paid to the trustees.

5. TANGIBLE FIXED ASSETS

	Freehold Land £
COST	
At 1st April 2016 and 31 March 2017	<u>47,000</u>
NET BOOK VALUE	
At 31st March 2017	<u>47,000</u>
At 31st March 2016	<u>47,000</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other creditors	<u>6,189</u>	<u>6,087</u>

7. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted funds			
General fund	101,629	10,314	111,943
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>101,629</u>	<u>10,314</u>	<u>111,943</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2017**
7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,340	(62,026)	10,314
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>72,340</u>	<u>(62,026)</u>	<u>10,314</u>

8. RELATED PARTY DISCLOSURES

There are no transactions with related parties to be disclosed under the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015).

9. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee as a consequence the member liability is limited to £1. There were 12 (2016: 12) members as at 31 March 2017.

10. TRANSITION TO FRS 102

This is the first year that the company has presented its results under FRS 102. The last financial statements prepared under the UK GAAP were for the year ended 31 March 2016. The date of transition to FRS 102 was 1 April 2015. The prior year figures have not been changed as a result of FRS 102.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2017**


	2017	2016
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	2,566	643
Activities for generating funds		
Burials	28,811	24,225
Internment of ashes	3,420	1,970
Reservations	27,280	31,095
Memorial plaques, bench trees	9,264	8,478
Bio container	480	641
Other	519	39
	<u>69,774</u>	<u>66,448</u>
Total incoming resources	72,340	67,091
RESOURCES EXPENDED		
Costs of generating voluntary income		
Commission	16,442	17,108
Grave digger	9,590	8,295
Plaques and crosses	5,440	7,272
Events and refreshments	102	97
Advertisement	1,376	1,470
Sundry	44	13
Site maintenance	22,602	12,311
Honorarium	2,000	2,000
	<u>57,596</u>	<u>48,566</u>
Governance costs		
Accountancy	798	762
Legal fees	-	-
	<u>798</u>	<u>762</u>
Support costs		
Other		
Insurance	1,364	629
Printing, postage and stationery	798	766
Mileage allowance	930	921
Subscriptions and donations	540	480
	<u>3,632</u>	<u>2,796</u>
Total resources expended	62,026	52,124
Net income	<u>10,314</u>	<u>14,967</u>