



St Albans Woodland Burial Trust

REPORT AND UNAUDITED ACCOUNTS

For the Period 1 April 2012 to 31 March 2013

Registered Company Number 6027734

Registered Charity Number 1118216

ST ALBANS WOODLAND BURIAL TRUST



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ST ALBANS WOODLAND BURIAL TRUST



TRUSTEES AND DIRECTORS

Mrs Kathryn H A Abrahams
The Revd Dr G R (Sam) Cappleman
Mr Michael J Cooper
Mr John Day
Mrs Janet R Day
Mr Ian Farthing
Mr Christopher T Izzard
Mr Edward Parry
Mrs Linda Parry
Mrs Delia M Shephard
Mrs G Mary Stubbs
The Revd Charles Royden
Mrs Avril M Williams
Mr James Williams

The Trustees are also the Directors of the Company

COMPANY SECRETARY

The Revd Dr G R (Sam) Cappleman

PRINCIPAL OFFICERS

Chairman – Revd Charles Royden
Company Secretary – Revd Dr Graham R Cappleman
Company Treasurer – Mrs J Day
Company Administrator – Mrs Linda Parry

REGISTERED ADDRESS

The St Albans Woodland Burial Trust is a non-profit making Private Limited Company and is a Registered Charity

St Albans Woodland Burial Trust
Registered Office
St. Mark's Church Community Centre
Calder Rise
Bedford
MK41 7UY
Tel/Fax 01234 342613 e-mail woodland@thisischurch.com

BANKERS

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

ACCOUNTANTS

Keens Shay Keens Limited
Chartered Accountants
2nd Floor Exchange Building
16 St Cuthberts Street
Bedford
MK40 3JG

ST ALBANS WOODLAND BURIAL TRUST



INTRODUCTION

Welcome to the St Albans Woodland Burial Trust's Annual Report and Accounts which covers our activities for the period 1 April 2012 to 31 March 2013.

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 convention burial or cremation
- We aim to provide a ecologically friendly and environmentally sustainable burial service
- We aim to provide a burial service which is cost effective and high quality

ST ALBANS WOODLAND BURIAL TRUST



CHAIRMAN'S REPORT

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.

Woodland Burial at the St Alban's Woodland Burial Trust currently takes place in 2 acres of a peaceful wooded area of the country side just outside the village of Keysoe in Bedfordshire. Burials take place in ground which is specifically set aside and consecrated for the purpose of lying loved ones to rest. 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 continued demand for the services and the St Albans Woodland Burial Trust offers. For the financial year ending 31 March 2013, 18 burials and 18 interments of ashes and loose dispersal of ashes have taken place. In addition to this 43 reservations for burials and 16 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. With the exception of the reservations for the interment of ashes, which was particularly high last year, all other activities show a significant increase over the previous year, and in total 95 burials and 74 interments of ashes have taken place since the Woodland Burial Ground was opened. Several benches have also been purchased by families of the bereaved and placed in the Woodland. Our open day in May 2012 attracted over 100 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.

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 enhancements have been made to the site with the some development of environmentally friendly access the site and further enhancements to the burial glades, both coupled with continued active management of the woodland area. In particular, we are in the process of purchasing an additional 9 acres of land adjacent to the current site in order that our operations can continue to meet the need and demand for our services.

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.

A handwritten signature in dark ink, appearing to read "Charles Royden", written over a dotted line.

Charles Royden
Chairman
9th June 2013

ST ALBANS WOODLAND BURIAL TRUST



REPORT OF THE DIRECTORS

The Directors have pleasure in presenting their report together with the unaudited accounts for the year ended 31 March 2013.

LEGAL AND ADMINISTRATIVE DETAILS

Registration and Legal Structure

The St Albans Woodland Burial Trust is a charity registered with the Charity Commissioners in England and Wales No. 1118216 and is a Private Limited Company No. 6027734.

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.

Registered Office

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

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 2006 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 Charity.

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.

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.

ST ALBANS WOODLAND BURIAL TRUST



OPERATIONS

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. Income from operations has been used to repay loans in a fiscally prudent manner.

Review of Activities

The directors are pleased to report that in the period ended 31 March 2013 income from the St Albans Woodland Burial Trust activities was £43,923, up 10% on the previous year of trading. 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, and glade development. Our first glade, 'Skylark' is nearing full utilisation whilst 'Robin' continues to be open for appropriate burials. 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. Owl boxes are now ready and await positioning in the burial ground at a suitable time. Professional advice on planting and bio-diversity continues to be used by the Trust.

Operational expenses were again managed to ensure a positive cash flow for the year.

The statement of financial activities shows a surplus of £18,324 from operational activities 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 the purchase of 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. It will be noted in the accounts that the Trust has made a payment to the solicitors acting for the acquisition of this land (shown as a debtor in the Current Asset schedule) until the completion of this transaction when the land will transfer to being an asset of the Trust.

ST ALBANS WOODLAND BURIAL TRUST



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. The receipt of Discretionary Rate Relief was due to end on 31 March 2011 but was extended by the Borough Council.

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.

Statement of Directors' Responsibilities

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial period and of the surplus or deficit of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed
- prepare financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business

The Directors 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 statements comply with the Companies Act 2006. They are responsible for safeguarding any assets of the company, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

These accounts were approved by the Directors on 9th June 2013 and are signed on their behalf.

A handwritten signature in black ink, appearing to read "Revd Dr Sam Cappleman", written over a horizontal dotted line.

Revd Dr Sam Cappleman
Company Secretary
9th June 2013

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ALBANS WOODLAND BURIAL TRUST

I report on the accounts for the year ended 31st March 2013 set out on pages eight to twelve.

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 Section 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

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

Date:



ST ALBANS WOODLAND BURIAL TRUST



STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2013

		Year Ended 31.3.13 Unrestricted funds £	Year ended 31.3.12 Total Funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		2,112	355
Activities for generating funds	2	41,811	39,783
Total incoming resources		43,923	40,138
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		20,321	20,599
Governance costs	3	3,318	838
Other resources expended		2,050	1,786
Total resources expended		25,689	23,223
NET INCOMING RESOURCES		18,234	16,915
RECONCILIATION OF FUNDS			
Total funds brought forward		42,498	25,583
TOTAL FUNDS CARRIED FORWARD		60,732	42,498

The notes form part of these financial statements

ST ALBANS WOODLAND BURIAL TRUST



REGISTERED NUMBER: 6027734

BALANCE SHEET AT 31ST MARCH 2013

	Notes	2013 Unrestricted funds £	2012 Total funds £
CURRENT ASSETS			
Debtors	5	47,000	-
Cash at bank		19,708	48,489
		66,708	48,489
CREDITORS			
Amounts falling due within one year	6	(5,976)	(5,991)
NET CURRENT ASSETS		60,732	42,498
TOTAL ASSETS LESS CURRENT LIABILITIES		60,732	42,498
NET ASSETS/(LIABILITIES)		60,732	42,498
FUNDS	7		
Unrestricted funds		60,732	42,498
TOTAL FUNDS		60,732	42,498

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2013.


The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2012 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:-

- ensuring that the charitable company keeps accounting records that comply with Section 386 and 287 of the Companies Act 2006 and
- 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 Section 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 with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 9th June 2013 and were signed on its behalf by:


Revd Dr Sam Cappleman
Trustee

The notes form part of these financial statements

ST ALBANS WOODLAND BURIAL TRUST



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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 has been received.

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.

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

	Year Ended 31.3.13	Year ended 31.3.12
	£	£
Burials	14,650	11,650
Interment of ashes	1,605	1,350
Reservations	21,900	20,580
Memorial plaques, benches, trees and crosses	3,355	5,713
Bio Containers	295	335
Other	6	155
	<u>41,811</u>	<u>39,783</u>

3. GOVERNANCE COSTS

	Year Ended 31.3.13	Year ended 31.3.12
	£	£
Independent examiners	744	738
Legal and professional fees	2,574	100
	<u>3,318</u>	<u>838</u>

ST ALBANS WOODLAND BURIAL TRUST



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2013

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2013 nor for the period ended 31st March 2012.

Trustees' Expenses

During the year reimbursed expenses of £845 (2012: £557) were paid to the trustees.

5. DEBTORS

	2013 £	2012 £
Amounts held by solicitors	47,000	-
	<u>47,000</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Accruals and deferred income	5,976	5,991
	<u>5,976</u>	<u>5,991</u>

7. MOVEMENT IN FUNDS

	At 1.4.12 £	Net movement in funds £	At 31.3.13 £
Unrestricted funds			
General fund	42,498	18,234	60,732
TOTAL FUNDS	<u>42,498</u>	<u>18,234</u>	<u>60,732</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,923	(25,689)	18,234
TOTAL FUNDS	<u>43,923</u>	<u>(25,689)</u>	<u>18,234</u>

ST ALBANS WOODLAND BURIAL TRUST



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2013

8. RELATED PARTY TRANSACTIONS

There are no transactions with related parties to be disclosed under the Financial Reporting Standard for Smaller Entities (effective April 2008).

9. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee; as a consequence the member liability is limited to £1. There were 14 (2012: 14) members as at 31 March 2013.

ST ALBANS WOODLAND BURIAL TRUST



DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2013

	Year Ended 31.3.13 £	Year ended 31.3.12 £
INCOMING RESOURCES		
Voluntary income		
Donations	2,112	355
	2,112	355
Activities for generating funds		
Burials	14,650	11,650
Interment of ashes	1,605	1,350
Reservations	21,900	20,580
Memorial plaques, bench trees	3,355	5,713
Bio Containers	295	335
Other	6	155
	41,811	39,783
Total incoming resources	43,923	40,138
RESOURCES EXPENDED		
Costs of generating voluntary income		
Commission	10,575	10,600
Grave digger	4,138	2,800
Plaques and crosses	2,581	3,938
Events & refreshments	52	152
Advertisements	1,169	862
Sundry	82	69
Site maintenance	1,724	2,178
	20,321	20,599
Governance costs		
Accountancy	744	738
Legal fees	2,574	100
	3,318	838

ST ALBANS WOODLAND BURIAL TRUST



DETAILED STATEMENT OF FINANCIAL ACTIVITIES (continued) FOR THE YEAR ENDED 31ST MARCH 2013

	Year Ended 31.3.13 £	Year ended 31.3.12 £
Other		
Insurance	808	744
Printing, post and stationery	350	401
Mileage allowance	598	346
Subscriptions & donations	294	295
	<u>2,050</u>	<u>1,786</u>
Total resources expended	25,689	23,223
Net income	18,234	16,915