

Ford Park Cemetery Trust
(Limited by Guarantee)

Unaudited Financial Statements

Year Ended 31 March 2008

Registered Charity Number: 1079060

Company Number: 3895150

Ford Park Cemetery Trust

(Limited by Guarantee)

Annual Report

Year Ended 31 March 2008

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Ford Park Cemetery Trust

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Officers and Professional Advisers

Trustees (and Directors): Mr J H Clamp
Dr I R Hodgins
Mr D J Manford
Mr L M Netherton (appointed 8 January 2008)
Miss J C Northey
Ms W L Shaw (appointed 8 January 2008)
Mr R L Tatam
Mrs J West
Mr J M West (appointed 8 January 2008)
Dr H A Will

Company Secretary: Mrs J West

Managing Trustee: Mrs J West

Registered Office: Ford Park Cemetery
Ford Park Road
PLYMOUTH
PL4 6NT

Registered Number: 3895150

Registered Charity Number: 1079060

Bankers: Lloyds TSB
Raleigh Street
Derrys Cross
PLYMOUTH
PL1 1EU

Auditors: Francis Clark
Chartered Accountants
North Quay House
Sutton Harbour
PLYMOUTH
PL4 0RA

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Trustees' Report for the purposes of Section 45 of the Charities Act 1993 and Directors' Report for the purposes of Section 234 of the Companies Act 1985.

The trustees, who are also the company directors, submit their report and the audited financial statements for the year to 31 March 2008. The accounts have been drawn up in accordance with the appropriate statutory requirements, the company Memorandum and Articles of Association, and SORP 2005.

Status

The company was incorporated on 13 December 1999 and is bound by its Memorandum and Articles of Association. The company is limited by guarantee, having no share capital. It is a registered charity. In the event of the company being wound up the liability of each trustee is limited to £10.

The business of the Trust is managed by the Board of Trustees.

Results

Net results for the year show incoming resources of £26,599 on the unrestricted fund, a significant improvement compared to last year and net incoming resources on the restricted funds of £7,176, a slight decline compared to last year. The most significant factors in the improvement to the unrestricted fund are £29,043 from the Landfill Community Fund, £5,355 Heritage Lottery Fund grant and £15,491 of income from the NHS. The nature of these types of income is that levels cannot be predicted or relied upon from one year to the next. The Trust has again invested in the infrastructure of the cemetery and has continued in its bid for Heritage Lottery Fund assistance. The associated costs have been charged against current year income whilst the benefits and potential benefits will be long term. The non-recurring nature of these items needs to be taken into account to fully understand the Trust's performance year on year.

Reserves Policy

The Trustees are mindful of their obligation to apply the income of their Charity in the furtherance of its purposes within a reasonable period of receipt whilst at the same time recognising the long term planning needed to fully achieve the Charity's objectives. In arriving at a suitable level of retained funds, the Trustees have taken account of the likely recurrence of its main sources of income, the seasonal manner in which income and expenditure can arise, health and safety considerations and on-going commitments and contingencies. In the normal course of events the Trustees consider £20,000 to be a reasonable level of retained reserves. The substantial gift in the financial year to 31 March 2004 of over £200,000 from the estate of the late Mr Sidney Potter took the level of retained funds well beyond this figure. As forecast in the Trustees' Report for the year to 31 March 2007, the level of retained funds has fallen substantially in the year under review on account of capital expenditure on three major projects described below, one of which was completed in autumn 2007 and the remaining two will be completed by July 2008. With the completion of these last two projects, the Potter Bequest will have been entirely spent save for £20,000 allocated to the Reserve Account.

Principal Activity

The company's principal activity was the provision and maintenance of Ford Park Cemetery as a public burial place.

The Wider Vision

The provision of a beautiful and safe burial ground close to the heart of the City underpins the Trust's wider vision of the Cemetery as an open space of peace and tranquillity, accessible to all, and as a heritage resource which the Trust is committed to restoring and making more widely known across the City and especially to young people. This wider vision will only be achieved if we can build on the financial stability which increasing sales of grave spaces, and ultimately increasing burials, will give us, and it is these last two objectives which lie at the heart of the Trust's medium term business strategy.

Retrospect - 2007-2008

The year has been the most challenging in the 8-year history of Ford Park and has been dominated by two major developments. On 1 April 2007 the Trust submitted a Bid to the Heritage Lottery Fund for a grant of £463,000 towards the Chapel and Heritage Centre Projects (see below) which together are costed at £653,000. In September 2007 the Trust was awarded a Stage 1 Pass. In January 2008 it submitted a Stage 2 Bid for the same amount and the Trust has just learned (June 2008) that the Bid has been successful.

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The other major development has been in the field of cemetery improvement. Building on the work of previous years, the Trust has completed a significant upgrade of the vehicle circulation system which is described below and in addition has embarked on a major refurbishment of the Office and the construction of a purpose built machine store in the northwest corner of the Cemetery on the site of the former Victorian stables. These last two projects are scheduled to be completed by July 2008.

Ford Park as a Public Burial Place

Burials

The factors affecting the rate of burials at Ford Park are complex. Some factors are outside the control of the Trust, for example local mortality rates, the relative popularity of cremation and burial, and whether there is already a close family connection with the Cemetery. But also important is how far the Trust is successful in influencing Plymothians, especially those with no past links with the Cemetery, to choose Ford Park as their family burial ground. This success depends in part on the quality of the landscape and of the service to the bereaved which the Trust offers, and in part on the confidence of the community in the long-term future of Ford Park. The Trust continues to work hard to achieve progress in all three areas and it is disappointing that in the year under review full burials were the lowest they have been since the Trust took over Ford Park, though consistent with the fluctuating pattern of burials since 2004. It is important not to read too much into one year's figures.

Burials at Ford Park Cemetery

Year ending	Full Burials	Interment of Cremated Remains
31.03.2001	45	12
31.03.2002	42	9
31.03.2003	40	11
31.03.2004	43	17
31.03.2005	58	24
31.03.2006	36	17
31.03.2007	50	21
31.03.2008	34	23

Sale of Burial Rights

The sale of burial rights, which has been on a consistently rising trend since 2002, also showed a reversal after two exceptionally good years and in a sense this is more worrying than the decline in burials since it breaks a 5-year upward though uneven trend.

The Trust is at a loss to explain these developments in the number of burials and the sale of burial rights, though they may in part reflect a city wide trend. Its reaction to them is to redouble its efforts to publicise Ford Park's role as the only burial ground close to the city centre which still offers burial rights in perpetuity, as well as to emphasise the welcoming ambience of the Cemetery and the friendly and professional service.

Year ending	Sale of Burial Rights in Perpetuity	Sale of Burial Rights for a term of years	Total
31.03.2002	0	16	16
31.03.2003	6	15	21
31.03.2004	7	13	20
31.03.2005	8	23	31
31.03.2006	19	15	34
31.03.2007	18	22	40
31.03.2008	8	13	21

Services in General

The Trust continues to aspire to the challenging quality standards set by the Institute of Cemeteries and Crematoria Management's *Charter for the Bereaved*, especially those relating to client care which is its highest priority. The Trust

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recognises, however, that it is not enough to increase the range and quality of its services if it does not at the same time effectively communicate its achievements and aspirations to the local community and especially the services which it offers as a burial ground.

Ford Park as an Open Space for the Public Benefit - The Landscape

The Past Year

Tree planting was mainly limited to the replacement of newly planted trees which had died and to memorialisation of new trees, which is proving very popular. The Trust is hoping to widen the appeal of the latter by reminding visitors that it is not only deceased family and friends who can be remembered in this way. A tree can be planted to mark the birth of a child or a grandchild (who can grow up with the tree) or a wedding or other family event.

Of the initiatives planned for the year under review and referred to in last year's Report, the Dove Project's work in strip gardening along the lines of headstones in the Lawn Area has been implemented. The Dove Project assists young people with learning difficulties and their enthusiasm and cheerfulness are an inspiration to everyone. Under the guidance of the Trust's Grounds Manager, they construct the beds, choose the plants and plant them out. In addition, they have propagated 300 plants for sale at the Trust's Summer Fair. So successful have these initiatives been that the Trust is now seeking funding to provide a building in which, during the winter, the group can propagate, nurture and pot out plants for use in strip gardening during the growing season, and for sale generally.

Future Objectives

The Trust was unable to pursue the remaining initiatives planned for 2007-8, namely the provision of two bird hides for use by schools, a trial planting of wild flowers and avenue planting from the Maryland Gate to the Central Valley Road due to lack of resources but all three projects remain priorities.

Management of the Landscape

The core problem of managing the landscape is to hold a balance between the expectations of families using Ford Park as a burial ground, who look for a reasonable level of ground maintenance, especially in respect of grass cutting, and the Trust's landscape management strategy of phased grass cutting which is dictated by limited resources and by the need to protect and propagate flora and fauna..

Landfill Communities Fund

The grant of £60,000 from the Landfill Communities Fund, which is funded by Landfill Tax Credit, has enabled the Trust to employ a fourth groundsman. The grant is available for this purpose until July 2009.

Part of the grant has also been used to fund some of the cost of upgrading the Central Valley Road (see below)

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The Built Heritage

Introduction

The year under review has, in the context of the Built Heritage, been the most important year since the Trust took over the Cemetery in April, 2000.

Headstone Stabilisation

Health and Safety is the Trustees' highest priority and there is no greater threat to the safety of visitors to Ford Park than injury from unstable headstones.

Using its own mason, the Trust inspects, and if necessary stabilises, monuments on a biennial cycle. It is only on the rarest of occasions that a monument is laid flat. The policy is to stabilise a monument *in situ* as soon as it is found to be unsafe. The Trust estimates that over the past six years approximately 4,500 monuments have been stabilised, which represents around 25% of the total number of monuments in the Cemetery.

Grave Restoration

This remains a popular service which the Trust offers and in some cases the results have been nothing short of spectacular. The feedback we get indicates a very high level of client satisfaction. Since the Trust appointed its own mason approximately 675 graves have been restored.

Improvements to the Vehicle Circulation System

The work on the vehicle circulation system, commenced in 2006-2007, was completed in the year under review. The existing entrance on to Glendower Lane was widened, a new set of natural stone gate pillars erected and a fine set of gates, made by local metalworkers, erected. A similar and entirely new entrance was constructed on to Glendower Lane between Section General L and General G. The quality of the gates and the workmanship of the pillars, the design of which was modelled on the stone pillar in Central Park to the left of the Lodge Entrance to the Cemetery, has been commended by many. The total cost of this project was £16,095, funded out of the Potter Bequest. Ford Park now has a workable one way system which benefits all car users, and especially funeral directors, in terms of both safety and convenience.

The other major improvement to the vehicle circulation system has been the resurfacing of the Central Valley Road, which is the key route through the middle of the Cemetery. Not only has the surface been greatly improved for the passage of vehicles, and particularly hearses, but also the drainage is very much better.

In addition, the Central Valley Road can now be negotiated safely by wheelchair users, thus creating a navigable route from the Mutley end of the road to the Office. Unfortunately the contours of the Cemetery will always make it a difficult environment for disabled visitors. The total cost of the project was £15,275, funded jointly by the Potter Bequest and the Landfill Communities Fund grant.

The Machine Store Project

The Trust has long felt the need for a purpose built machine store and a properly appointed rest facility for the staff. The Chapel Project made the provision of a machine store essential, since the Victorian Chapel had served in this role from the start of the Trust's ownership of the Cemetery and indeed for many years previously.

The design chosen is a low cost prefabricated steel structure which has been set down on the footprint of the former Victorian stables in the northwest corner of the Cemetery. It melds extraordinarily well with the surroundings. The staff facilities will be incorporated at a later date and in the meantime the ground staff will continue to use a container sited behind the Victorian Chapel. The Trust's major concern is the security of the isolated site.

Work commenced on the project in the year under review and it is scheduled to be completed by July 2008. The total estimated cost is £45,770, funded out of the Potter Bequest.

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The Office Project

Design work on this major project of refurbishment continued through most of the year. The purpose of the project is (a) to reorientate the Office so that clients have a proper reception area off the Chapel Lobby and visitors to the Heritage Centre can be dealt with at the same information point (b) to provide the office staff with better working conditions (c) to provide an interview room for clients and (d) to provide a kitchen giving potential access to the Heritage Centre. In addition the project has included the strengthening of the mezzanine floor of the 1960s Chapel and the provision of a staircase so that this space can be used for meetings and other purposes.

Work commenced in early April 2008 and is scheduled to be completed by mid-June. The total estimated cost is £95,770 to be funded out of the Potter Bequest.

The Chapel Project

As already mentioned, a successful Bid was submitted to the Heritage Lottery Fund on 1 April 2007 for £463,000 towards the restoration of the Victorian Chapel and the furnishing of the 1960s Chapel as a Heritage Centre.

The total cost of the two projects is £653,000 and if the matching funds of £200,000 can be raised then the Victorian Chapel will once more become a funeral chapel. Its intimate ambience and fine acoustics also make it eminently suitable as a niche venue for music events, and it will be equipped as a modern lecture facility. The Trust hopes that it will be widely used as a community facility and especially by young people. It also seeks to establish the Chapel as a place of public worship so that it can, among other things, become a venue for weddings. And finally the restored Chapel will be dedicated to the memory of the Civilian War Dead of Plymouth 1939-1945, and when funds allow the names of each will be engraved on slate tablets to be erected behind the altar on the East wall.

The Heritage Centre Project

The 1960s Chapel will be furnished as a Heritage Centre and will be the venue for a continuous cycle of exhibitions themed on the Victorian History of Plymouth. This is an extraordinarily ambitious project and the Trust is fortunate to have an enthusiastic partner in the City Museum. The Heritage Centre will also serve as a learning space for children and a reception facility to support events in the Victorian Chapel

Education

Schools

A total of around 120 children from three schools visited Ford Park, namely Hyde Park Junior School, Montpelier Primary School and Hillside Special School. They studied Victorian Symbolism or the impact of the Second World War. It brings the total number of children who have visited Ford Park to 770. They are a joy to host and their enthusiasm and interest are outstanding.

The Trust recognises the difficulties schools face in organising out of school visits and that it will take time and hard work on the Trust's part before more local schools use Ford Park regularly as an education resource. The signs are, however, encouraging. Once a school has paid one visit our experience is that they will return. The feedback from children who do visit is very positive.

The University of Plymouth

It has not been possible to arrange any initiatives with the University in the year under review.

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Guided Walks

The Trust held 8 guided walks during the year under review led by four different guides. As always both the walks and the homemade teas which followed were greatly enjoyed by the participants.

Lectures

The Trust would expect to give 6 or so lectures each year to outside organisations with an average attendance at each of around 25 and 2007/2008 was no exception in this respect.

Exhibitions

The Trust held one exhibition on the Natural Life of Ford Park which unfortunately clashed with a major city-wide event of a similar character. It was, however, highly commended by those who visited it.

Publications

The Trust's Heritage Trail Booklet continues to sell well and 644 copies have now been sold.

The Trust in the Community

Background

Central to what the Trust is trying to do is to reposition the Cemetery in the mainstream of the life of the City where historically it always was. Underlying this aim is the belief, shared by our Victorian founders, that cemeteries should serve the living as well as honour the dead. But there are practical as well as philosophical reasons for reaching out to the community. With annual total burials in Plymouth only a little over 400 and with 4 major cemeteries, it is unlikely that annual burials at Ford Park will ever significantly exceed 100 or thereabouts.. If the Cemetery is to play a wider role in the lives of Plymothians, Ford Park must be more than a burial ground. This is the reasoning behind the organisation of the events described below. They aim to draw people into the Cemetery who might not otherwise visit it. Some, it is hope, will become supporters of the Trust and of Ford Park and some in the future may even use it for their family burial ground. We want the Cemetery to be a much loved and used community resource, where family and friends can honour their loved ones and where all can find peace and inspiration.

Miscellaneous Events

A number of the events broke new ground. In April 2007 John Avery delivered a most enjoyable and interesting lecture on the Titanic Disaster, the first, it is hoped, of many lectures to be delivered at the cemetery. A lecture by the distinguished historian, Dr Julian Litten, on Victorian Funeral Customs, was cancelled because of the ill-health of the speaker but it is hoped to rearrange this lecture in the near future.

A major RAF event was held on 4 February 2008 when a Memorial Service was held for nine crew members of a Blackburn Iris MK III flying boat which crashed off Mount Batten on 4 February 1931. Two of the crew are buried at Ford Park and following the Service there was a Dedication and Blessing at the graveside. The headstone had recently been erected by the Trust with the cooperation of the Commonwealth War Graves Commission and following painstaking research. The occasion illustrated not only the close links between Ford Park Cemetery and the Services but also the links between the Trust and the local community which supported the event generously.

The importance which the Trust attaches to links with the community is reflected in its ambitious plans to lead an Oral History Project, with the support of the City Museum and Plymouth and West Devon Record Office, to record the memories of those who lived through the Blitz of Plymouth and its aftermath. Interviewing will be undertaken by five schools and colleges and if funding is forthcoming it is hoped to complete the Project by September 2009, the 70th anniversary of the outbreak of the Second World War.

Another important link with the community is the website. This has undergone a major revision to take account of the rapidly widening scope of the Trust's activities.

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A concert by the St Martins Singers was greatly enjoyed though numbers attending were down on the previous year. This event, which has become something of a fixture in the Trust's calendar, was supplemented by a concert by the South West Chamber Choir and by a very successful Olde Tyme Music Hall, compered by David Parslow with much good humour. The two St Nicholas Day services are fast becoming a popular Ford Park tradition.

A Dawn Chorus and Bird Watch in mid April, commencing at 5.00 am, produced a surprising number of early risers. And, still on the subject of nature, a successful wildlife watch was held in March 2008. The Trust is also fortunate to have established links with Wild About Plymouth, a family friendly natural history group led by the Natural History Department at the Plymouth City Museum and Art Gallery, the City Council's Nature Conservation Team and the University of Plymouth. A number of joint ventures between the Trust and Wild About Plymouth are planned.

What is believed to be the first Marriage Blessing held at Ford Park in its 160 year history took place on 2 June 2007. It is the ambition of the Trust for the chapel to become a place of public worship and licensed for weddings. The popular Mothers Day Service was repeated in March 2008 and a Fathers Day Service is planned for the year under review.

The Social Dimension

The Trust is very conscious of its social role. The Dove Project has already been mentioned. The Trust hopes to build on the relations it has established with Hillside Special School and the Probation Service. The Trust has given training opportunities to two young people on work experience placements from City College, one of whom went on to further employment in the City and the other is currently working through a probationary period with the Trust with a view to permanent employment.

The Trust is anxious to bring the rapidly growing population of ethnic minorities in Plymouth into touch with the Cemetery and has been in discussion with the City Council on how this might be done.

Management of the Trust

Three new Trustees were appointed to the Board, namely Les Netherton, former Head of Environmental Regulation Service at Plymouth City Council who brings a wealth of experience particularly in the field of cemetery management, Wendy Shaw, Communications Officer at the Royal Devon and Exeter NHS Foundation Trust, who resumes her role as Press Officer, and John West, former Manager of the Civil Service Club, Plymouth.. The Board will be greatly strengthened by their presence.

Acknowledgements

No Trustees' Report is complete without an acknowledgement of the loyalty, commitment and skill of our ground and office staff and of our volunteers. It is no perfunctory acknowledgement. They are the lifeblood of the Trust. We continue to be most fortunate in the help and advice afforded to us by our partners, including the professionals of the local funeral industry, Plymouth City Council and the Plymouth City Museum and Art Gallery and we also acknowledge the continued and valued support of the *Herald* and BBC Radio Devon. To all we extend our warm thanks.

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Trustees' Report for the purposes of Section 45 of the Charities Act 1993 and Directors' Report for the purposes of Section 234 of the Companies Act 1985 continued

Trustees

The trustees, who are also the directors of the company, who served during the year were as follows:

Mr J H Clamp	Ms W L Shaw (appointed 8 January 2008)
Dr I R Hodgins	Mr R L Tatam
Mr D J Manford	Mrs J West
Mr L M Netherton (appointed 8 January 2008)	Mr J M West (appointed 8 January 2008)
Miss C J Northey	Dr H A Will

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

By Order of the Board

J West
Company Secretary

Statement of Trustees' Responsibilities

Law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity 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 charity, and which enable them to both ascertain the financial position of the charity and ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants' Report on the Unaudited Accounts to the Trustees of Ford Park Cemetery Trust

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We report on the accounts of the Charity for the year ended 31 March 2008, which are set out on pages 11 to 17.

Respective responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts (under Section 43(3)(a) of the 1993 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43(7)(b) of the 1993 Act;
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 evidence that would be required in an audit, and consequently we do not express opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Francis Clark
Chartered Accountants
Reporting Accountants
PLYMOUTH
21 July 2008

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Income and Expenditure Account

(Incorporating Statement of Financial Activities)

Year Ended 31 March 2008

	Notes	Restricted Funds	Unrestricted General Fund	2008 Total Funds	2007 Total Funds
		£	£	£	£
Incoming Resources					
Donations and gift aid		-	9,640	9,640	9,721
Landfill Community Fund Grant			29,043	29,043	-
Grants		-	20,355	20,355	15,000
Activities in the furtherance of the Charity's objectives:					
Burial and other fees		-	28,764	28,764	35,832
Lease of graves - NHS		-	15,491	15,491	-
Lease of graves - Other			15,290	15,290	29,173
Membership fees		-	790	790	564
Grave maintenance income		6,480	43,295	49,775	44,354
Memorial benches and plaques		-	4,184	4,184	2,792
Investment income:					
Bank interest receivable		696	7,023	7,719	6,245
Sundry income		-	4,811	4,811	9,580
Total Incoming Resources		7,176	178,686	185,862	153,261
Resources Expended					
Charitable Activities	3	-	129,948	129,948	139,904
Fundraising Costs	4	-	12,381	12,381	11,852
Governance Costs	5	-	9,758	9,758	7,651
Total Resources Expended	6	-	152,087	152,087	159,407
Net Incoming / (Outgoing) Resources for the year	2	7,176	26,599	33,775	(6,146)
Reconciliation of Funds					
As at 31 March 2007		22,916	195,450	218,366	224,512
Net incoming/ (outgoing) resources for the year		7,176	26,599	33,775	(6,146)
Fund balance carried forward at 31 March 2008	14	30,092	222,049	252,141	218,366
Represented by:					
Fixed Assets		-	78,814	78,814	42,169
Current Assets		30,092	168,262	198,354	204,986
Liabilities		-	(25,027)	(25,027)	(28,789)
		30,092	222,049	252,141	218,366

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Balance Sheet

31 March 2008

	Notes	2008 £	2007 £
Fixed assets	8	78,814	42,169
Current assets			
Debtors	9	8,481	4,617
Cash at bank and in hand		189,873	200,369
		198,354	204,986
Creditors: Amounts falling due within one year	10	16,872	18,484
Net current assets		181,482	186,502
Total assets less current liabilities		260,296	228,671
Creditors: Amounts falling due after one year	10	8,155	10,305
Net assets		252,141	218,366
Income Funds:			
Unrestricted	14	222,049	195,450
Restricted	16	30,092	22,916
		252,141	218,366

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Approved by the Board on 15 July 2008 and signed on its behalf by *Dr H A Wil*, Director

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Notes and Accounting Policies

Year Ended 31 March 2008

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

b) Incoming resources

Donations

Donations received from members are accounted for in the year they are received and allocated to a restricted or unrestricted fund subject to the donor's wish.

Grants receivable

Grants receivable are accounted for in the period they arise. During the year the charity received £15,000 from Plymouth City Council in respect of their ongoing support of the cemetery.

Burial and other fees

Income from burial and other fees is included in the income and expenditure account and accounted for on an accruals basis.

Grave maintenance income

Income from grave maintenance is recorded in the incoming resources and accounted for on an accruals basis.

Sale of grave plots

Income derived from the sale of leasehold and freehold grave plots is recognised as an incoming resource when it arises.

c) Expenditure

All expenses are recognised when they fall due. All expenses are shown gross and not netted off against income.

d) Tangible fixed assets and depreciation

Tangible assets are depreciated on a straight line basis over their estimated useful lives, at the following rates:

Office equipment	25% per annum
Freehold property	2% per annum
Computer equipment	33% per annum

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Notes and Accounting Policies

Year Ended 31 March 2008

2	Net Incoming / (outgoing) Resources	2008	2007
		£	£
	The net incoming / (outgoing) resources for the year is after charging:		
	Accountancy fees	1,445	2,117
	Independent examiners fees / audit fees	550	534
	Professional advice	7,763	5,000
	Depreciation written off tangible fixed assets	1,869	1,600
		<u>1,869</u>	<u>1,600</u>
3	Charitable Activities		
		Restricted Funds	Unrestricted Funds
		Total 2008	Total 2007
		£	£
	Cemetery maintenance	-	8,149
	Repairs and improvements	-	1,276
	Grave digging	-	1,023
	Memorial benches and plaques	-	669
	Security	-	3,096
	Depreciation	-	1,869
	Staff costs	-	94,356
	Other administration costs	-	19,510
		<u>-</u>	<u>129,948</u>
		<u>129,948</u>	<u>139,904</u>
4	Fundraising Costs		
		Restricted Funds	Unrestricted Funds
		Total 2008	Total 2007
		£	£
	Personnel Costs	-	10,484
	Printing and stationery	-	123
	Hospitality	-	511
	Post and telephone	-	148
	Sundry	-	320
	Heritage Lottery Fund Bid expenses	-	795
		<u>-</u>	<u>12,381</u>
		<u>12,381</u>	<u>11,852</u>
5	Governance Costs		
		Restricted Funds	Unrestricted Funds
		Total 2008	Total 2007
		£	£
	Accountancy	-	1,445
	Independent examiners' fees	-	550
	Professional advice	-	7,763
		<u>-</u>	<u>9,758</u>
		<u>9,758</u>	<u>7,651</u>

Ford Park Cemetery Trust

(Limited by Guarantee)

Notes and Accounting Policies

Year Ended 31 March 2008

6 Total Resources Expended

	Staff Costs £	Depreciation £	Other Costs £	Total 2008 £	Total 2007 £
Charitable Activities	94,356	1,869	33,723	129,948	139,989
Fundraising costs	10,484	-	1,897	12,381	11,767
Governance costs	-	-	9,758	9,758	7,651
	104,840	1,869	45,378	152,087	159,407

7 Staff costs:

	2008 £	2007 £
Wages and salaries	98,226	93,827
Social security costs	6,614	6,492
Self employed workers	-	3,853
	104,840	104,172
There were no employees with emoluments above £60,000.		
Average number of employees during the year	10	10

8 Fixed Assets

	Land & Building £	Improvements £	Furniture £	Computer & Office Equipment £	Outside Equipment £	2008 Total £
Cost						
At 1 April 2007	20,001	25,308	609	5,961	4,727	56,606
Additions	-	36,472	-	970	1,072	38,514
Disposals	-	-	(334)	(980)	(926)	(2,240)
At 31 March 2008	20,001	61,780	275	5,951	4,873	92,880
Depreciation						
At 1 April 2007	2,800	507	442	5,932	4,756	14,437
Charge for the year	400	630	101	69	669	1,869
Disposals	-	-	(334)	(980)	(926)	(2,240)
At 31 March 2008	3,200	1,137	209	5,021	4,499	14,066
Net book amounts						
At 31 March 2008	16,801	60,643	66	930	374	78,814
At 31 March 2007	17,601	24,801	167	-	-	42,169

Ford Park Cemetery Trust

(Limited by Guarantee)

Notes and Accounting Policies

Year Ended 31 March 2008

9 Debtors

	2008	2007
	£	£
Due within one year:		
Prepayments and accrued income	7,814	4,617
VAT	412	-
	<u>8,226</u>	<u>4,617</u>

10 Creditors

	2008	2007
	£	£
Amounts falling due within one year:		
Other creditors and accruals	1,175	7,422
Deferred income	8,758	8,245
Trade creditors	2,494	1,072
Tax and social security	1,814	1,745
	<u>14,241</u>	<u>18,484</u>
	£	£
Amounts falling due after one year:		
Deferred income	<u>14,515</u>	<u>10,305</u>

No security has been given on the above liabilities.

11 Share Capital

The company is limited by guarantee and has no share capital. In the event of the company being wound up, the liability of each member is limited to £10.

12 Taxation

No provision has been made for corporation tax as the trust has been granted charitable status.

13 Transactions With Trustees

There was no remuneration or expenses paid to the Trustees during the year.

Ford Park Cemetery Trust

(Limited by Guarantee)

Notes and Accounting Policies

Year Ended 31 March 2008

14 Movement in funds

	Restricted Funds	Unrestricted Fund	Total 2008	Total 2007
	£	£	£	£
At 1 April 2007	22,916	195,450	218,366	224,512
Surplus / (Deficit) in the year	7,176	26,600	33,776	(6,146)
At 31 March 2008	30,092	222,050	252,142	218,366

In reading the Trust's Accounts, it is important to bear in mind that the Trust is funding, largely from the recent Potter Bequest of £200,000, three high priority capital projects.

Firstly, the Central Valley Road Project (estimated cost £19,000), which is to resurface this key route which bisects the Cemetery and which has been severely degraded by flooding. The work is required for health and safety reasons and to open up a large part of the Cemetery to physically disabled visitors.

Secondly, the Machine Store Project (estimated cost £48,000) is to provide a purpose built machine store and staff facility. This will permit the restoration of the Victorian Chapel, which at present serves as a machine store.

And thirdly, the Office Project (estimated cost £91,000), will enable the Office to be reoriented to allow the same staff and volunteers serve both cemetery clients and Heritage Centre visitors. The Project will also provide a food preparation area with direct access to the Heritage Centre thus facilitating receptions to support events in the restored Chapel. It will also greatly improve facilities for visitors and staff.

The total estimated cost of the three projects is £158,000. This leaves the Trust with an unrestricted cash balance of £25,000. Of this £14,000 is working capital and the balance of £11,000 is allocated to the Reserve Account. The Trust's Reserve Policy aims to keep a credit balance of £20,000 on this account.

15 Control

The company is under the effective control of its trustees.

16 Restricted Funds

Long Term Maintenance Funds

The trust has received funds for specific purposes. The interest accruing, and if necessary, any capital is to be used for the long term maintenance of specific graves and monuments. Any fund remaining after 100 years will revert to the unrestricted general fund.

Ford Park Cemetery Trust
(Limited by Guarantee)
Schedule to the Financial Statements
Year Ended 31 March 2008

Management Information
Schedule A

	Charitable Activities	Fundraising Costs	Governance Costs	2008	2007
	£	£	£	£	£
Light, heat and water	2,084			2,084	3,504
Insurance	9,838			9,838	9,723
Cemetery maintenance	8,149			8,149	12,218
Grave digging fees	1,023			1,023	-
Memorial benches and plaques	669			669	1,013
Security	3,096			3,096	3,954
Personnel costs	94,356	10,484		104,840	104,172
Depreciation	1,869			1,869	1,600
Repairs and improvements	1,276			1,276	5,555
Printing and stationery	1,110	123		1,233	2,878
Accountancy			1,445	1,445	2,117
Independent Examiners' Fees			550	550	534
Professional fees			7,763	7,763	5,000
Motor expenses	904			904	1,187
Postage and telephone	1,327	147		1,475	1,891
Subscriptions	705			705	823
Database costs	65			65	-
Sundry	2,888	321		3,209	1,970
Bank charges	589			589	507
Hospitality costs		511		511	761
Heritage Lottery Fund Bid expenses		795		795	-
	129,948	12,381	9,758	152,087	159,407