REGISTERED CHARITY NUMBER: 1156621

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Gunton Woodland Burial Trust

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Gunton Woodland Burial Trust

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Gunton Woodland Burial Trust

Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide and maintain for the benefit of the public and for the advancement of the Christian faith and education woodland sites for the burial of the dead.

To support financially and otherwise Christian churches, other charities and community groups engaged in a ministry or providing services and/or support to the dying and bereaved.

Significant activities

The Trust continued in its desire to create a Natural Woodland Burial site for the benefit of the local community. The site is open for public access at all times with certain restrictions (Dogs to be on leads).

We have continued to maintain and develop the fledgling woodland area and provided a peaceful setting for the scattering, and interment of ashes along with a full burial if desired.

Grantmaking

All outstanding loans were repaid and trustees decided to kick start the process by a £5,000 transfer to charitable donations with an ongoing commitment to transfer 5% of our surplus to this fund.

To date we donated £1,000 to local scouts for their jamboree fund, they contributed back by a days work by scouts, family and leaders working in the park, a grant to St Benedicts pre school to update their AED (£250) and £1,000 to Great Yarmouth and Lowestoft rugby club towards their youth an community projects.

Grants are received, filtered and approved at a trustees meeting.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

All initial loans made to facilitate the inception of the burial park have been repaid. Given the relative healthy state of our reserves trustees set up a charitable fund equating to 5% of our surplus. To kick start the fund we allocated £5,000.

Grants mainly to be local good causes.

FINANCIAL REVIEW

Financial position

The Trustees consider that good reserve has been accrued.

Reserves policy

The charity aims to hold sufficient reserves for the following:
1) Maintenance of park after it is full.
2) To allow for staff redundancy if required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156621

Gunton Woodland Burial Trust

Report of the Trustees
for the Year Ended 31 December 2025

Principal address
The Office
Gunton Woodland Burial Park
Gunton Church Lane
Lowestoft
Suffolk
NR32 4LF

Trustees
Mr D Ferns
Mrs P Dugan
Mr C Songer
Mrs K Bruce
Mr S Chilvers

Independent Examiner
Benjamin Lynes
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Approved by order of the board of trustees on 30/10/2026 ~~2026~~ and signed on its behalf by:

D. Ferns
.....
Mr D Ferns - Trustee

Independent Examiner's Report to the Trustees of Gunton Woodland Burial Trust

Independent examiner's report to the trustees of Gunton Woodland Burial Trust
I report to the charity trustees on my examination of the accounts of Gunton Woodland Burial Trust (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

B. J. Lynes.

Benjamin Lynes
The Institute of Chartered Accountants in England and Wales

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date: 30th October 2026

Gunton Woodland Burial Trust

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,948	-	6,948	3,285
Charitable activities					
Charitable activities		194,075	56,642	250,717	229,892
Investment income	2	1,111	-	1,111	462
Total		202,134	56,642	258,776	233,639
EXPENDITURE ON					
Charitable activities					
Charitable activities		205,242	7,974	213,216	166,885
Other		966	-	966	1,524
Total		206,208	7,974	214,182	168,409
NET INCOME/(EXPENDITURE)		(4,074)	48,668	44,594	65,230
RECONCILIATION OF FUNDS					
Total funds brought forward		281,921	70,149	352,070	286,840
TOTAL FUNDS CARRIED FORWARD		277,847	118,817	396,664	352,070

The notes form part of these financial statements

Gunton Woodland Burial Trust

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	6	183,933	82,312	266,245	263,358
CURRENT ASSETS					
Debtors	7	2,272	-	2,272	2,120
Cash at bank		97,898	36,505	134,403	106,337
		100,170	36,505	136,675	108,457
CREDITORS					
Amounts falling due within one year	8	(6,256)	-	(6,256)	(19,745)
NET CURRENT ASSETS		93,914	36,505	130,419	88,712
TOTAL ASSETS LESS CURRENT LIABILITIES		277,847	118,817	396,664	352,070
NET ASSETS		277,847	118,817	396,664	352,070
FUNDS	10				
Unrestricted funds				277,847	281,921
Restricted funds				118,817	70,149
TOTAL FUNDS				396,664	352,070

The financial statements were approved by the Board of Trustees and authorised for issue on .....30/10.....2026 and were signed on its behalf by:

.....
Mr D Ferns - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

TRANSITION TO ACCRUALS BASIS

In previous financial years, the charity prepared its financial statements on the receipts and payments basis. As the charity's gross income exceeded £250,000 during the year ended 31 December 2025, the trustees are required to prepare financial statements on the accruals basis in accordance with the Charities SORP (FRS 102). The financial statements for the year ended 31 December 2025 have therefore been prepared on the accruals basis for the first time. The comparative figures for the year ended 31 December 2024 have been restated to reflect the application of accruals accounting principles. The opening fund balances at 1 January 2024 have also been adjusted, where appropriate, to recognise assets and liabilities in accordance with the applicable accounting framework.

Details of the assets and liabilities recognised at the point of transition (1 January 2024) are provided below:

	£
Fixed assets	197,693
Prepayments	1,832
Trade creditors, accruals and loans	(28,701)
Total increase in funds	170,824

The resulting impact of this is that opening reserves increased from £116,016 under the receipts and payments basis to £286,840 under the accruals basis.

The effects of the transition on the charity's previously reported income and expenditure for the year ended 31 December 2024 are detailed as follows:

	Accruals basis £	Receipts and payments basis £
Total income	233,639	233,968
Total expenditure	168,409	243,647
Net surplus/(deficit)	65,230	(9,679)

A summary of the impact on the balance sheet as at 31 December 2024 has also been provided below:

	Accruals basis £	Receipts and payments basis £
Fixed assets	263,358	-
Prepayments	2,120	-
Cash at bank	106,337	106,337
Trade creditors, accruals and loans	(19,745)	-
Total funds	352,070	106,337

continued...

1. ACCOUNTING POLICIES - continued

INCOME
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from the grant of rights of burial in designated woodland burial plots is recognised when the contractual right is granted to the purchaser.

Income in respect of burial fees and associated services is recognised at the point at which the service is performed.

EXPENDITURE
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings and roadways	- 5% on cost and 2% on cost
Trees and shrubs	- 10% on cost and not provided
Plant and machinery	- 15% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

TAXATION
The charity is exempt from 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. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	1,111	462

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Employees	6	5

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,285	-	3,285
Charitable activities			
Charitable activities	195,011	34,881	229,892
Investment income	462	-	462
Total	198,758	34,881	233,639
EXPENDITURE ON			
Charitable activities			
Charitable activities	166,885	-	166,885
Other	1,524	-	1,524
Total	168,409	-	168,409
NET INCOME	30,349	34,881	65,230
Transfers between funds	(35,268)	35,268	-
Net movement in funds	(4,919)	70,149	65,230
RECONCILIATION OF FUNDS			
Total funds brought forward	286,840	-	286,840
TOTAL FUNDS CARRIED FORWARD	281,921	70,149	352,070

continued...

6. TANGIBLE FIXED ASSETS

	Buildings and roadways £	Trees and shrubs £	Plant and machinery £
COST			
At 1 January 2025	233,226	53,378	24,107
Additions	15,273	-	-
At 31 December 2025	248,499	53,378	24,107
DEPRECIATION			
At 1 January 2025	37,507	4,355	6,400
Charge for year	8,040	568	3,217
At 31 December 2025	45,547	4,923	9,617
NET BOOK VALUE			
At 31 December 2025	202,952	48,455	14,490
At 31 December 2024	195,719	49,023	17,707

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2025	10,237	2,212	323,160
Additions	-	-	15,273
At 31 December 2025	10,237	2,212	338,433
DEPRECIATION			
At 1 January 2025	9,829	1,711	59,802
Charge for year	311	250	12,386
At 31 December 2025	10,140	1,961	72,188
NET BOOK VALUE			
At 31 December 2025	97	251	266,245
At 31 December 2024	408	501	263,358

continued...

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Prepayments	2,272	2,120

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	266	655
Other creditors	5,990	19,090
	6,256	19,745

9. LOANS

An analysis of the maturity of loans is given below:

	31.12.25	31.12.24
	£	£
Amounts falling due within one year on demand:		
Other loans	-	17,000

10. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	281,921	(4,074)	277,847
Restricted funds			
Restricted fund	70,149	48,668	118,817
TOTAL FUNDS	352,070	44,594	396,664

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	202,134	(206,208)	(4,074)
Restricted funds			
Restricted fund	56,642	(7,974)	48,668
TOTAL FUNDS	258,776	(214,182)	44,594

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted fund	286,840	30,349	(35,268)	281,921
Restricted fund				
Restricted fund	-	34,881	35,268	70,149
TOTAL FUNDS	286,840	65,230	-	352,070

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	198,758	(168,409)	30,349
Restricted fund			
Restricted fund	34,881	-	34,881
TOTAL FUNDS	233,639	(168,409)	65,230

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted fund	286,840	26,275	(35,268)	277,847
Restricted fund				
Restricted fund	-	83,549	35,268	118,817
TOTAL FUNDS	286,840	109,824	-	396,664

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	400,892	(374,617)	26,275
Restricted fund			
Restricted fund	91,523	(7,974)	83,549
TOTAL FUNDS	492,415	(382,591)	109,824

continued...

10. MOVEMENT IN FUNDS - continued

Restricted funds relate to the development and maintenance of a new woodland area which has been funded by the Forestry Commission.

11. RELATED PARTY DISCLOSURES

Within the year, the charity repaid loans to Mr David Ferns (Trustee) totalling £5,274 (2024: £329). Included within this repayment was £274 (2024: £329) which related to interest charged on the loan. There are no outstanding loans due to or from trustees at the end of the year (2024: £5,000 due to Mr David Ferns).

Gunton Woodland Burial Trust

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,030	2,423
Gift aid	918	862
	6,948	3,285
Investment income		
Deposit account interest	1,111	462
Charitable activities		
Ashes & burial fees	100,435	103,000
Plaques & seats	29,215	28,624
Grants	56,642	35,803
Grave digging	24,710	23,160
Interment fees	39,715	39,055
Insurance	-	250
	250,717	229,892
Total incoming resources	258,776	233,639
EXPENDITURE		
Charitable activities		
Wages	140,810	102,297
Insurance	2,445	2,135
Advertising	6,062	5,696
Park maintenance	13,420	5,392
Association fees	590	434
FDMS charges	2,247	2,014
Rent	2,956	2,701
Grave digging	9,170	13,775
Office costs	9,660	5,839
Plaques & seats	9,695	10,678
Administration	1,556	3,247
Donations	350	250
	198,961	154,458
Other		
Loan interest	966	1,524
Support costs		
Depreciation charges		
Buildings and roadways	8,040	6,664
Trees and shrubs	568	568
Plant and machinery	3,218	2,840
Carried forward	11,826	10,072

Gunton Woodland Burial Trust

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Depreciation charges		
Brought forward	11,826	10,072
Fixtures and fittings	311	320
Computer equipment	250	250
	12,387	10,642
Governance costs		
Independent examination	1,868	1,785
Total resources expended	214,182	168,409
Net income	44,594	65,230