

REGISTERED NUMBER: 08361412 (England and Wales)

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021
FOR
WESTMILL WOODLAND BURIAL GROUND C.I.C**

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FOR THE YEAR ENDED 5 APRIL 2021**

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WESTMILL WOODLAND BURIAL GROUND C.I.C

**COMPANY INFORMATION
FOR THE YEAR ENDED 5 APRIL 2021**

DIRECTORS:

A Twine
E A Rothschild
D A H Birley

REGISTERED OFFICE:

Westmill Farm
Watchfield
Swindon
SN6 8TH

REGISTERED NUMBER:

08361412 (England and Wales)

ACCOUNTANTS:

Case Accounting Ltd.
20 Goodwood Way
Cepen Park South
Chippenham
Wiltshire
SN14 0SY

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 5 APRIL 2021**

The directors present their report with the financial statements of the company for the year ended 5 April 2021.

DIRECTORS

The directors shown below have held office during the whole of the period from 6 April 2020 to the date of this report.

A Twine
E A Rothschild
D A H Birley

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

ON BEHALF OF THE BOARD:

A Twine - Director

21 June 2021

**INCOME STATEMENT
FOR THE YEAR ENDED 5 APRIL 2021**

Notes	2021 £	2020 £
TURNOVER	29,020	28,775
Cost of sales	<u>7,704</u>	<u>10,768</u>
GROSS PROFIT	21,316	18,007
Administrative expenses	<u>24,990</u>	<u>30,952</u>
	(3,674)	(12,945)
Other operating income	<u>5,266</u>	<u>3,988</u>
OPERATING PROFIT/(LOSS) and PROFIT/(LOSS) BEFORE TAXATION	1,592	(8,957)
Tax on profit/(loss)	<u>-</u>	<u>-</u>
PROFIT/(LOSS) FOR THE FINANCIAL YEAR	<u>1,592</u>	<u>(8,957)</u>

BALANCE SHEET
5 APRIL 2021

	Notes	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	5	7,547	8,051
CURRENT ASSETS			
Stocks		1,405	-
Debtors	6	-	200
Cash at bank and in hand		59,158	49,933
		<u>60,563</u>	<u>50,133</u>
CREDITORS			
Amounts falling due within one year	7	125,747	123,373
NET CURRENT LIABILITIES		<u>(65,184)</u>	<u>(73,240)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(57,637)</u>	<u>(65,189)</u>
PROVISIONS FOR LIABILITIES		<u>31,316</u>	<u>25,356</u>
NET LIABILITIES		<u><u>(88,953)</u></u>	<u><u>(90,545)</u></u>
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		(88,955)	(90,547)
		<u><u>(88,953)</u></u>	<u><u>(90,545)</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BALANCE SHEET - continued
5 APRIL 2021

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 21 June 2021 and were signed on its behalf by:

A Twine - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

1. STATUTORY INFORMATION

Westmill Woodland Burial Ground C.I.C is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover and deferred income

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Deferred income represents amounts provided for rights of burial paid to the C.I.C..

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost

The Memorial Stone is depreciated over 20 years.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

2. **ACCOUNTING POLICIES - continued**

Site restoration provision

A provision is made in the sum of 20% of burial fees for the restoration of the burial ground.

Going concern

The C.I.C is reliant upon the continued financial support of E Rothschild (Director). E Rothschild, a founding director, has stated her intention not to call in the directors loan account in the foreseeable future.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2020 - 2).

4. **OPERATING PROFIT/(LOSS)**

The operating profit (2020 - operating loss) is stated after charging:

	2021	2020
	£	£
Depreciation - owned assets	<u>504</u>	<u>504</u>

5. **TANGIBLE FIXED ASSETS**

	Memorial Stone £	Fixtures and fittings £	Totals £
COST			
At 6 April 2020 and 5 April 2021	<u>10,066</u>	<u>3,238</u>	<u>13,304</u>
DEPRECIATION			
At 6 April 2020	2,015	3,238	5,253
Charge for year	504	-	504
At 5 April 2021	<u>2,519</u>	<u>3,238</u>	<u>5,757</u>
NET BOOK VALUE			
At 5 April 2021	<u>7,547</u>	-	<u>7,547</u>
At 5 April 2020	<u>8,051</u>	-	<u>8,051</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other debtors	<u>-</u>	<u>200</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Directors' current accounts	56,040	56,040
Deferred income	68,745	66,595
Accrued expenses	962	738
	<u>125,747</u>	<u>123,373</u>

8. **RELATED PARTY DISCLOSURES**

The C.I.C's rent expense includes £3,396 (2020: £3,222) payable to A Twine (Director) as part of the burial ground and office rental agreements.