

**WESTMILL WOODLAND BURIAL GROUND C.I.C.
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

Westmill Woodland Burial Ground C.I.C.

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**Westmill Woodland Burial Ground C.I.C.
Company Information
For The Year Ended 5 April 2025**

Directors	A Twine E A Rothschild D A Birley J Heapy
Secretary	E A Rothschild
Company Number	08361412
Registered Office	Westmill Farm Watchfield Swindon SN6 8TH
Accountants	Case Accounting Ltd. 20 Goodwood Way Chippenham Wiltshire SN14 0SY

Westmill Woodland Burial Ground C.I.C.
Company No. 08361412
Directors' Report For The Year Ended 5 April 2025

The directors present their report and the financial statements for the year ended 5 April 2025.

Directors

The directors who held office during the year were as follows:

A Twine

E A Rothschild

D A Birley

J Heapy Appointed 17/04/2024

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

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

behalf of the board

adam twine

Mr Adam Twine (Jul 24, 2025, 1:06pm)

A Twine

Director

Date 24 Jul 2025

**Westmill Woodland Burial Ground C.I.C.
Accountant's Report
For The Year Ended 5 April 2025**

Chartered Accountant's report to the directors on the preparation of the unaudited statutory accounts of Westmill Woodland Burial Ground C.I.C. For The Year Ended 5 April 2025

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Westmill Woodland Burial Ground C.I.C. For The Year Ended 5 April 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the directors of Westmill Woodland Burial Ground C.I.C. , as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Westmill Woodland Burial Ground C.I.C. and state those matters that we have agreed to state to the directors of Westmill Woodland Burial Ground C.I.C. , as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Westmill Woodland Burial Ground C.I.C. and its directors, as a body, for our work or for this report.

It is your duty to ensure that Westmill Woodland Burial Ground C.I.C. has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Westmill Woodland Burial Ground C.I.C. . You consider that Westmill Woodland Burial Ground C.I.C. is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Westmill Woodland Burial Ground C.I.C. . For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Date

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

Westmill Woodland Burial Ground C.I.C.
Profit and Loss Account
For The Year Ended 5 April 2025

	Notes	2025 £	2024 £
TURNOVER		33,296	34,570
Cost of sales		(9,849)	(11,332)
		<hr/>	<hr/>
GROSS PROFIT		23,447	23,238
Administrative expenses		(23,958)	(29,188)
Other operating income		2,750	2,375
		<hr/>	<hr/>
OPERATING PROFIT/(LOSS)		2,239	(3,575)
Other interest receivable and similar income		1,239	1,002
Interest payable and similar charges		-	(10)
		<hr/>	<hr/>
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

Westmill Woodland Burial Ground C.I.C.
Balance Sheet
As At 5 April 2025

		2025	2024
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	7,278	6,727
		7,278	6,727
CURRENT ASSETS			
Stocks	5	1,389	2,067
Cash at bank and in hand		120,780	108,681
		122,169	110,748
Creditors: Amounts Falling Due Within One Year	6	(159,017)	(155,548)
NET CURRENT ASSETS (LIABILITIES)		(36,848)	(44,800)
TOTAL ASSETS LESS CURRENT LIABILITIES		(29,570)	(38,073)
PROVISIONS FOR LIABILITIES			
Provisions For Charges		(48,676)	(43,651)
NET LIABILITIES		(78,246)	(81,724)
CAPITAL AND RESERVES			
Called up share capital	7	2	2
Profit and Loss Account		(78,248)	(81,726)
SHAREHOLDERS' FUNDS		(78,246)	(81,724)

For the year ending 5 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

behalf of the board

adam twine

Mr Adam Twine (Jul 24, 2025, 1:06pm)

A Twine

Director

Date 24 Jul 2025

The notes on pages 6 to 7 form part of these financial statements.

**Westmill Woodland Burial Ground C.I.C.
Notes to the Financial Statements
For The Year Ended 5 April 2025**

1. General Information

Westmill Woodland Burial Ground C.I.C. is a private company, limited by shares, incorporated in England & Wales, registered number 08361412. The registered office is Westmill Farm, Watchfield, Swindon, SN6 8TH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Going Concern Disclosure

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.

2.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

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

2.4. Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	5% straight line
Fixtures & Fittings	25% straight line
Computer Equipment	33% straight line

The Memorial Stone is depreciated over 20 years.

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

2.7. 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.

Westmill Woodland Burial Ground C.I.C.
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

2.8. Site resoration provision

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

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2024: 2)

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 6 April 2024	10,066	4,035	1,215	15,316
Additions	-	416	1,554	1,970
As at 5 April 2025	10,066	4,451	2,769	17,286
Depreciation				
As at 6 April 2024	4,031	3,437	1,121	8,589
Provided during the period	504	303	612	1,419
As at 5 April 2025	4,535	3,740	1,733	10,008
Net Book Value				
As at 5 April 2025	5,531	711	1,036	7,278
As at 6 April 2024	6,035	598	94	6,727

5. Stocks

	2025	2024
	£	£
Stock	1,389	2,067

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	273	446
Other creditors	912	870
Deferred income	77,845	78,445
Directors' loan accounts	79,987	75,787
	159,017	155,548

7. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	2	2

8. Related Party Transactions

The C.I.C.'s rent expense includes £3,100 (2024: £3,168) payable to A Twine (director) and connected persons, as part of the burial ground and office rental agreements.

Westmill Woodland Burial Ground C.I.C.
Trading Profit and Loss Account
For The Year Ended 5 April 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Burial & interment fees		33,296		34,570
COST OF SALES				
Opening stock and work in progress	2,174		932	
Burial costs	2,086		3,267	
Grounds maintenance	2,045		5,467	
Site restoration provision	5,025		3,840	
Closing stock and work in progress	(1,481)		(2,174)	
		(9,849)		(11,332)
GROSS PROFIT		23,447		23,238
Administrative Expenses				
Directors' fees	5,000		6,000	
Wages and salaries	9,030		9,726	
Staff training	110		-	
Staff entertaining	75		-	
Rent	3,100		3,168	
Computer and IT consumables	1,151		937	
Insurance	1,131		1,177	
Education & outreach	240		180	
Advertising & event costs	74		4,275	
Telecommunications	544		550	
Accountancy fees	912		870	
Legal fees	81		63	
Subscriptions	620		282	
Bookkeeping fees	182		303	
Charitable donations	-		50	
Office costs	288		499	
Depreciation	1,420		1,108	
		(23,958)		(29,188)
Other Operating Income				
Sundry receipts	2,750		2,375	
		2,750		2,375
OPERATING PROFIT/(LOSS)		2,239		(3,575)
Other interest receivable and similar income				
Interest on short term deposits	1,239		1,002	
		1,239		1,002
Interest payable and similar charges				
Bank charges	-		10	
		-		(10)
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		3,478		(2,583)



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Parties involved with this document

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