

Registered number: 08361412

**WESTMILL WOODLAND BURIAL GROUND C.I.C.  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2023**

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For The Year Ended 5 April 2023**

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**Contents**

	<b>Page</b>
Balance Sheet	1–2
Notes to the Financial Statements	3–4

**Westmill Woodland Burial Ground C.I.C.**  
**Balance Sheet**  
**As At 5 April 2023**

Registered number: 08361412

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		7,038		7,664
			7,038		7,664
<b>CURRENT ASSETS</b>					
Stocks	5	910		639	
Cash at bank and in hand		98,657		78,264	
		99,567		78,903	
<b>Creditors: Amounts Falling Due Within One Year</b>	6	(145,935)		(137,006)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(46,368)		(58,103)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(39,330)		(50,439)
<b>PROVISIONS FOR LIABILITIES</b>					
Provisions For Charges			(39,811)		(34,116)
<b>NET LIABILITIES</b>			(79,141)		(84,555)
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		2		2
Profit and Loss Account			(79,143)		(84,557)
<b>SHAREHOLDERS' FUNDS</b>			(79,141)		(84,555)

**Westmill Woodland Burial Ground C.I.C.  
Balance Sheet (continued)  
As At 5 April 2023**

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For the year ending 5 April 2023 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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A Twine

Director

Date

The notes on pages 3 to 4 form part of these financial statements.

**Westmill Woodland Burial Ground C.I.C.**  
**Notes to the Financial Statements**  
**For The Year Ended 5 April 2023**

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**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	33% on cost
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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 or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also 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.

**2.8. Site restoration provision**

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

**Westmill Woodland Burial Ground C.I.C.**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 5 April 2023**

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 2 (2022: 2)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 6 April 2022	10,066	3,238	932	14,236
Additions	-	-	283	283
As at 5 April 2023	<u>10,066</u>	<u>3,238</u>	<u>1,215</u>	<u>14,519</u>
<b>Depreciation</b>				
As at 6 April 2022	3,023	3,238	311	6,572
Provided during the period	504	-	405	909
As at 5 April 2023	<u>3,527</u>	<u>3,238</u>	<u>716</u>	<u>7,481</u>
<b>Net Book Value</b>				
As at 5 April 2023	<u>6,539</u>	-	<u>499</u>	<u>7,038</u>
As at 6 April 2022	<u>7,043</u>	-	<u>621</u>	<u>7,664</u>

**5. Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stock	910	639
	<u>910</u>	<u>639</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	840	1,586
Deferred income	76,108	73,620
Directors' loan accounts	68,987	61,800
	<u>145,935</u>	<u>137,006</u>

**7. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	2	2
	<u>2</u>	<u>2</u>

**8. Related Party Transactions**

The C.I.C.'s rent expense includes £2,000 (2022: £2,010) payable to A Twine (director) as part of the burial ground and office rental agreements.