Registered number: 08368607

NATURAL BURIAL (UK) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Natural Burial (UK) Limited
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For The Year Ended 31 December 2020

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Natural Burial (UK) Limited
Balance Sheet
As at 31 December 2020

Registered number: 08368607

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible Assets	**3**		16,408		19,047
			16,408		19,047
CURRENT ASSETS					
Debtors	**4**	130,620		79,419	
Cash at bank and in hand		11,449		5,715	
		142,069		85,134	
Creditors: Amounts Falling Due Within One Year	**5**	(106,222)		(77,770)	
NET CURRENT ASSETS (LIABILITIES)			35,847		7,364
TOTAL ASSETS LESS CURRENT LIABILITIES			52,255		26,411
NET ASSETS			52,255		26,411
CAPITAL AND RESERVES					
Called up share capital	**6**		10,000		10,000
Profit and Loss Account			42,255		16,411
SHAREHOLDERS' FUNDS			52,255		26,411

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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

Ms Gillian Gadsby

Director
17/03/2021

The notes on pages 3 to 5 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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	25% Reducing balance
Fixtures & Fittings	25% Reducing balance

1.4. 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 year 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 asset reflects 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. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 5 (2019: 5)

3. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 January 2020	33,896	505	34,401
Additions	2,316	-	2,316
As at 31 December 2020	36,212	505	36,717
Depreciation			
As at 1 January 2020	15,133	221	15,354
Provided during the period	4,884	71	4,955
As at 31 December 2020	20,017	292	20,309
Net Book Value			
As at 31 December 2020	16,195	213	16,408
As at 1 January 2020	18,763	284	19,047

4. Debtors

	2020	2019
	£	£
Due within one year		
Trade debtors	7,365	850
Prepayments and accrued income	1,117	5,129
Other debtors	-	19,516
Amounts owed by group undertakings	122,138	53,924
	130,620	79,419

5. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Trade creditors	2,876	14,088
Corporation tax	4,402	-
Other taxes and social security	2,502	2,838
Other creditors	1,346	1,552
Accruals and deferred income	21,514	12,009
Amounts owed to group undertakings	73,582	47,283
	106,222	77,770

6. Share Capital

	2020	2019
Allotted, Called up and fully paid	10,000	10,000

7. **General Information**

Natural Burial (UK) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08368607 . The registered office is Clandon Wood, Epsom Road West Clandon, Guildford, Surrey, GU4 7FN.

The presentation currency of the financial statements is Pound Sterling (£).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.