Registered number: 08368607

NATURAL BURIAL (UK) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Natural Burial (UK) Limited
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For The Year Ended 31 December 2021

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Natural Burial (UK) Limited
Balance Sheet
As at 31 December 2021

Registered number: 08368607

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible Assets	**3**		65,660		16,408
			65,660		16,408
CURRENT ASSETS					
Debtors	**4**	172,769		130,620	
Cash at bank and in hand		4,380		11,449	
		177,149		142,069	
Creditors: Amounts Falling Due Within One Year	**5**	(144,307)		(106,222)	
NET CURRENT ASSETS (LIABILITIES)			32,842		35,847
TOTAL ASSETS LESS CURRENT LIABILITIES			98,502		52,255
NET ASSETS			98,502		52,255
CAPITAL AND RESERVES					
Called up share capital	**6**		10,000		10,000
Profit and Loss Account			88,502		42,255
SHAREHOLDERS' FUNDS			98,502		52,255

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges 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
22/09/2022

The notes on pages 3 to 4 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 (2020: 5)

3. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 January 2021	36,212	505	36,717
Additions	53,000	-	53,000
As at 31 December 2021	89,212	505	89,717
Depreciation			
As at 1 January 2021	20,017	292	20,309
Provided during the period	3,695	53	3,748
As at 31 December 2021	23,712	345	24,057
Net Book Value			
As at 31 December 2021	65,500	160	65,660
As at 1 January 2021	16,195	213	16,408

4. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	13,045	7,365
Prepayments and accrued income	3,042	1,117
Amounts owed by group undertakings	156,682	122,138
	172,769	130,620

5. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	5,194	2,876
Corporation tax	-	4,402
Other taxes and social security	3,070	2,502
Other creditors	1,736	1,346
Accruals and deferred income	60,726	21,514
Amounts owed to group undertakings	73,581	73,582
	144,307	106,222

6. Share Capital

	2021	2020
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.