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**MANOR PARK CEMETERY COMPANY LIMITED**

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**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2014**

**TUESDAY**



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**MANOR PARK CEMETERY COMPANY LIMITED**

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**COMPANY INFORMATION**

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**DIRECTORS**                      A S Rutteman  
   B T Cook  
   A R Jeffryes  
   G R Stewart

**COMPANY SECRETARY**                      B T Cook

**REGISTERED NUMBER**                      8415

**REGISTERED OFFICE**                      Sebert Road  
   Forest Gate  
   London  
   E7 0NP

**MANOR PARK CEMETERY COMPANY LIMITED**  
**REGISTERED NUMBER: 8415**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2014**

	Note	£	2014	£	£	2013	£
<b>FIXED ASSETS</b>							
Tangible assets	2			<b>795,733</b>			715,379
Investments	3			<b>746,145</b>			746,145
				<u><b>1,541,878</b></u>			<u>1,461,524</u>
<b>CURRENT ASSETS</b>							
Debtors				<b>107,159</b>		95,019	
Investments				<b>623,049</b>		610,735	
Cash at bank				<b>120,116</b>		136,832	
				<u><b>850,324</b></u>		<u>842,586</u>	
<b>CREDITORS:</b> amounts falling due within one year				<u><b>(407,430)</b></u>		<u>(418,261)</u>	
<b>NET CURRENT ASSETS</b>				<u><b>442,894</b></u>			<u>424,325</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				<u><b>1,984,772</b></u>			<u>1,885,849</u>
<b>PROVISIONS FOR LIABILITIES</b>							
Deferred tax				<b>(52,541)</b>			(35,584)
<b>NET ASSETS</b>				<u><u><b>1,932,231</b></u></u>			<u><u>1,850,265</u></u>
<b>CAPITAL AND RESERVES</b>							
Called up share capital	4			<b>192,139</b>			192,139
Revaluation reserve				<b>82,434</b>			88,916
Profit and loss account				<b>1,657,658</b>			1,569,210
<b>SHAREHOLDERS' FUNDS</b>				<u><u><b>1,932,231</b></u></u>			<u><u>1,850,265</u></u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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**MANOR PARK CEMETERY COMPANY LIMITED**

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**ABBREVIATED BALANCE SHEET (continued)  
AS AT 31 DECEMBER 2014**

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The abbreviated accounts, which have 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, were approved and authorised for issue by the board and were signed on its behalf on 15 July 2015.



**A S Rutteman**  
Director



**A R Jeffries**  
Director

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

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## MANOR PARK CEMETERY COMPANY LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention as modified by the revaluation of freehold land buildings and roadways and in accordance with applicable accounting standards.

Accounting standards require the directors to consider the appropriateness of the going concern basis when preparing the financial statements. The directors confirm that they consider that the going concern basis remains appropriate. The directors have taken notice of the Financial Reporting Council guidance 'Going Concern and Liquidity Risk: Guidance for Directors of UK Companies 2009', which requires the reasons for this decision to be explained. The directors regard the going concern basis remains appropriate as the Company has adequate resources to continue in operational existence for the foreseeable future.

##### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

##### 1.3 Tangible fixed assets and depreciation

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

Freehold land and buildings	-	1.5% straight line
Plant and machinery	-	15% straight line
Fixtures, fittings and equipment	-	20% straight line
Boundary fencing	-	7.5% straight line

##### 1.4 Revaluation of tangible fixed assets

As permitted by the transitional provisions of FRS 15, the company has elected not to adopt a policy of revaluation of tangible fixed assets. The company will retain the book value of land and buildings, previously revalued at December 1988 and will not update that valuation.

##### 1.5 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

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**MANOR PARK CEMETERY COMPANY LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are discounted.

**1.7 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**1.8 Reserve Graves**

Where monies are received in respect of a grave reserved for future use, the sale is included in turnover. However, where the amount received includes an advance against future digging fees, a proportion is carried forward to the year in which interment takes place.

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MANOR PARK CEMETERY COMPANY LIMITED

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NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2014

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2. TANGIBLE FIXED ASSETS

	£
<b>Cost or valuation</b>	
At 1 January 2014	1,912,032
Additions	131,374
Disposals	(16,000)
At 31 December 2014	<u>2,027,406</u>
<b>Depreciation</b>	
At 1 January 2014	1,196,653
Charge for the year	51,020
On disposals	(16,000)
At 31 December 2014	<u>1,231,673</u>
<b>Net book value</b>	
At 31 December 2014	<u>795,733</u>
At 31 December 2013	<u>715,379</u>

3. FIXED ASSET INVESTMENTS

	£
<b>Cost or valuation</b>	
At 1 January 2014 and 31 December 2014	<u>746,145</u>
<b>Net book value</b>	
At 31 December 2014	<u>746,145</u>
At 31 December 2013	<u>746,145</u>

4. SHARE CAPITAL

	2014 £	2013 £
<b>Allotted, called up and fully paid</b>		
768,555 (2013 - 768,555) Ordinary shares of £0.25 each	<u>192,139</u>	<u>192,139</u>