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**MANOR PARK CEMETERY COMPANY LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	1,386,693	1,331,373
Investments	4	1,151,830	1,151,830
		<u>2,538,523</u>	<u>2,483,203</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	194,209	134,507
Current asset investments	6	644,043	628,334
Cash at bank and in hand	7	316,446	620,370
		<u>1,154,698</u>	<u>1,383,211</u>
Creditors: amounts falling due within one year	8	(613,971)	(732,797)
		<u>540,727</u>	<u>650,414</u>
<b>Net current assets</b>			
		<u>540,727</u>	<u>650,414</u>
<b>Total assets less current liabilities</b>		<u>3,079,250</u>	<u>3,133,617</u>
<b>Provisions for liabilities</b>			
Deferred tax	9	(103,330)	(117,955)
		<u>(103,330)</u>	<u>(117,955)</u>
<b>Net assets</b>		<u>2,975,920</u>	<u>3,015,662</u>
<b>Capital and reserves</b>			
Called up share capital		192,139	192,139
Revaluation reserve		30,577	37,059
Profit and loss account		2,753,204	2,786,464
		<u>2,975,920</u>	<u>3,015,662</u>

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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2022**

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

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.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 11 May 2023.

**A R Jeffryes**  
Director

**A S Rutteman**  
Director

The notes on pages 5 to 11 form part of these financial statements.

MANOR PARK CEMETERY COMPANY LIMITED

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2022

	Called up share capital £	Revaluation reserve £	Profit and loss account £	Total equity £
At 1 January 2022	192,139	37,059	2,786,464	3,015,662
<b>Comprehensive income for the year</b>				
Profit for the year	-	-	236,938	236,938
<b>Contributions by and distributions to owners</b>				
Dividends: Equity capital	-	-	(276,680)	(276,680)
Transfer to/from profit and loss account	-	(6,482)	6,482	-
<b>Total transactions with owners</b>	-	(6,482)	(270,198)	(276,680)
<b>At 31 December 2022</b>	<b>192,139</b>	<b>30,577</b>	<b>2,753,204</b>	<b>2,975,920</b>

The notes on pages 5 to 11 form part of these financial statements.

MANOR PARK CEMETERY COMPANY LIMITED

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Called up share capital £	Revaluation reserve £	Profit and loss account £	Total equity £
At 1 January 2021	192,139	43,541	2,655,577	2,891,257
<b>Comprehensive income for the year</b>				
Profit for the year	-	-	385,714	385,714
<b>Contributions by and distributions to owners</b>				
Dividends: Equity capital	-	-	(261,309)	(261,309)
Transfer to/from profit and loss account	-	(6,482)	6,482	-
<b>Total transactions with owners</b>	-	(6,482)	(254,827)	(261,309)
<b>At 31 December 2021</b>	<b>192,139</b>	<b>37,059</b>	<b>2,786,464</b>	<b>3,015,662</b>

The notes on pages 5 to 11 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

**1.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- \* the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- \* the amount of revenue can be measured reliably;
- \* it is probable that the Company will receive the consideration due under the transaction; and
- \* the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**1.3 Reserve Graves**

Where monies are received in respect of a grave reserved for future use, the sale is included in revenue. 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.

**1.4 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**1. Accounting policies (continued)**

**1.4 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold land and buildings	-	1.5%
Plant and machinery	-	15.0%
Fixtures, fittings and equipment	-	20.0%
Boundary fencing	-	7.5%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**1.5 Valuation of investments**

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

**1.6 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**1.7 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**1.8 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**1.9 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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1. Accounting policies (continued)

1.10 Pensions

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

1.11 Interest income

Interest income is recognised in profit or loss using the effective interest method.

1.12 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.



MANOR PARK CEMETERY COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2022 No.	2021 No.
Directors	4	4
Office	4	4
Ground staff	8	8
	<u>16</u>	<u>16</u>

3. Tangible fixed assets

	Freehold property £	Plant & machinery £	Fixtures & fittings £	Office equipment £	Total £
<b>Cost or valuation</b>					
At 1 January 2022	1,249,354	1,389,510	432,298	49,283	3,120,445
Additions	164,905	1,954	370	-	167,229
At 31 December 2022	<u>1,414,259</u>	<u>1,391,464</u>	<u>432,668</u>	<u>49,283</u>	<u>3,287,674</u>
<b>Depreciation</b>					
At 1 January 2022	392,904	1,078,979	270,781	46,408	1,789,072
Charge for the year on owned assets	21,214	48,863	41,425	407	111,909
At 31 December 2022	<u>414,118</u>	<u>1,127,842</u>	<u>312,206</u>	<u>46,815</u>	<u>1,900,981</u>
<b>Net book value</b>					
At 31 December 2022	<u>1,000,141</u>	<u>263,622</u>	<u>120,462</u>	<u>2,468</u>	<u>1,386,693</u>
<b>At 31 December 2021</b>	<u>856,450</u>	<u>310,531</u>	<u>161,517</u>	<u>2,875</u>	<u>1,331,373</u>

**MANOR PARK CEMETERY COMPANY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. Tangible fixed assets (continued)**

The net book value of land and buildings may be further analysed as follows:

	2022 £	2021 £
Freehold	1,000,141	856,450
	<u>1,000,141</u>	<u>856,450</u>

Cost or valuation at 31 December 2022 is as follows:

	Land and buildings £
<b>At cost</b>	914,259
<b>At valuation:</b>	
December 1988 at open market value	<u>500,000</u>
	<u>1,414,259</u>

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2022 £	2021 £
Cost	914,259	-
<b>Net book value</b>	<u>914,259</u>	<u>-</u>

**4. Fixed asset investments**

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 January 2022	1,151,830
At 31 December 2022	<u>1,151,830</u>

The value of the fixed asset investments at 31 December 2022 was £1,296,172 (2021: £1,416,030).

**MANOR PARK CEMETERY COMPANY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. Debtors**

	2022 £	2021 £
Trade debtors	160,736	101,985
Prepayments and accrued income	33,473	32,522
	<u>194,209</u>	<u>134,507</u>

**6. Current asset investments**

	2022 £	2021 £
Unlisted investments	644,043	628,334
	<u>644,043</u>	<u>628,334</u>

**7. Cash and cash equivalents**

	2022 £	2021 £
Cash at bank and in hand	316,446	620,370
	<u>316,446</u>	<u>620,370</u>

**8. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Trade creditors	35,557	70,037
Corporation tax	34,027	68,421
Other taxation and social security	18,322	18,462
Accruals and deferred income	526,065	575,877
	<u>613,971</u>	<u>732,797</u>

**9. Deferred taxation**

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MANOR PARK CEMETERY COMPANY LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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9. Deferred taxation (continued)

	2022 £	2021 £
At beginning of year	(117,955)	(94,107)
Charged to profit or loss	14,625	(23,848)
<b>At end of year</b>	<b>(103,330)</b>	<b>(117,955)</b>

The provision for deferred taxation is made up as follows:

	2022 £	2021 £
Accelerated capital allowances	(103,330)	(117,955)
	<b>(103,330)</b>	<b>(117,955)</b>

10. Pension commitments

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £53,929 (2021 - £53,120). Contributions totalling £5,849 (2021 - £5,788) were payable to the fund at the balance sheet date

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.