

Registered number: 03195343

THE EAST RIDING CREMATORIUM COMPANY LIMITED

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2011**

WEDNESDAY



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COMPANIES HOUSE

THE EAST RIDING CREMATORIUM COMPANY LIMITED

INDEPENDENT AUDITORS' REPORT TO THE EAST RIDING CREMATORIUM COMPANY LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of The East Riding Crematorium Company Limited for the year ended 31 July 2011 prepared under section 396 of the Companies Act 2006

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

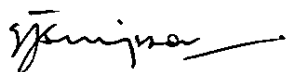
This report, including the opinion, has been prepared for and only for the company for the purposes of section 449 of the Companies Act 2006 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion on financial statements

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 5 have been properly prepared in accordance with the regulations made under that section.



Steve Simpson (Senior statutory auditor)

for and on behalf of

PricewaterhouseCoopers LLP

Chartered Accountants and Statutory Auditors

Hull

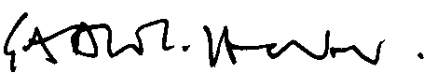
16 November 2011

THE EAST RIDING CREMATORIUM COMPANY LIMITED
REGISTERED NUMBER: 03195343

ABBREVIATED BALANCE SHEET
AS AT 31 JULY 2011

	Note	£	2011 £	£	2010 £
FIXED ASSETS					
Tangible assets	2		2,814,333		1,753,686
CURRENT ASSETS					
Stocks		6,111		5,213	
Debtors		169,270		105,397	
Cash at bank		19,870		147,375	
		<u>195,251</u>		<u>257,985</u>	
CREDITORS: amounts falling due within one year		<u>(106,459)</u>		<u>(115,980)</u>	
NET CURRENT ASSETS			<u>88,792</u>		<u>142,005</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,903,125</u>		<u>1,895,691</u>
CREDITORS: amounts falling due after more than one year			-		(748)
PROVISIONS FOR LIABILITIES					
Deferred tax			<u>(35,900)</u>		<u>(42,100)</u>
NET ASSETS			<u>2,867,225</u>		<u>1,852,843</u>
CAPITAL AND RESERVES					
Called up share capital	3		330,000		330,000
Revaluation reserve			1,648,240		623,159
Profit and loss account			<u>888,985</u>		<u>899,684</u>
SHAREHOLDERS' FUNDS			<u>2,867,225</u>		<u>1,852,843</u>

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 16 November 2011


G A D Whittaker
 Director


S J Barrick
 Director

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

THE EAST RIDING CREMATORIUM COMPANY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2011

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 Land and Buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Cash flow

The company, being a subsidiary undertaking where 100% or more of the voting rights are controlled within the group whose consolidated financial statements are publicly available, is exempt from the requirement to draw up a cash flow statement in accordance with FRS 1

1.3 Turnover

Turnover represents the net invoiced sales of services, excluding value added tax. Turnover is recognised when the economic risks and rewards are transferred to the third party

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases

Freehold property	-	2%
Plant & machinery	-	5 - 25%
Motor vehicles	-	10%
Fixtures & fittings	-	5 - 25%

1.5 Revaluation of Freehold Property

Individual freehold properties are carried at current year value at the balance sheet date. A full valuation is obtained from a qualified valuer for each property every five years, with an interim valuation three years after the previous full valuation, and in any year where it is likely that there has been a material change in value

Revaluation gains and losses are recognised in the statement of total recognised gains and losses unless losses exceed the previously recognised gains or reflect a clear consumption of economic benefits, in which case the losses are recognised in the Profit and loss account

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads

THE EAST RIDING CREMATORIUM COMPANY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2011

1. ACCOUNTING POLICIES (continued)

1.7 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 not discounted

1.8 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

2. TANGIBLE FIXED ASSETS

	£
Cost or valuation	
At 1 August 2010	2,247,580
Additions	92,822
Revaluation surplus/(deficit)	940,000
At 31 July 2011	3,280,402
Depreciation	
At 1 August 2010	493,894
Charge for the year	58,187
On revalued assets	(86,012)
At 31 July 2011	466,069
Net book value	
At 31 July 2011	2,814,333
At 31 July 2010	1,753,686

Included in cost or valuation of land and buildings is freehold land of £855,000 (2010 £550,000) which is not depreciated

THE EAST RIDING CREMATORIUM COMPANY LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2011**

3. SHARE CAPITAL

	2011	2010
	£	£
Allotted, called up and fully paid		
330,000 Ordinary shares of £1 each	330,000	330,000

4. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The East Riding Crematorium Company Limited is a wholly owned subsidiary of Yew Holdings Limited which is held under the control of the directors