REGISTERED NUMBER: 08178718 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2023

for

ANDERSON INDEPENDENT FUNERAL DIRECTORS LTD

Contents of the Financial Statements
for the Year Ended 30 April 2023

ANDERSON INDEPENDENT FUNERAL DIRECTORS LTD

Company Information
for the Year Ended 30 April 2023

DIRECTORS:	D J Anderson Miss C A Anderson Ms S E Anderson R Edwards
REGISTERED OFFICE:	11 Chester Road Whitby Ellesmere Port Cheshire CH65 9BD
REGISTERED NUMBER:	08178718 (England and Wales)
ACCOUNTANTS:	LBW Chartered Accountants Enterprise House The Courtyard Old Courthouse Road Bromborough Merseyside CH62 4UE

ANDERSON INDEPENDENT FUNERAL DIRECTORS LTD (REGISTERED NUMBER: 08178718)

Balance Sheet
30 April 2023

	Notes	30.4.23 £	£	30.4.22 £	£
FIXED ASSETS					
Tangible assets	4		364,431		361,893
CURRENT ASSETS					
Stocks		17,278		16,072	
Debtors	5	504,516		489,909	
Cash at bank and in hand		235,920		199,109	
		757,714		705,090	
CREDITORS					
Amounts falling due within one year	6	262,682		258,301	
NET CURRENT ASSETS			495,032		446,789
TOTAL ASSETS LESS CURRENT LIABILITIES			859,463		808,682
CREDITORS					
Amounts falling due after more than one year	7		(200,779)		(194,790)
PROVISIONS FOR LIABILITIES			(36,773)		(42,287)
NET ASSETS			621,911		571,605
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings	10		621,811		571,505
SHAREHOLDERS' FUNDS			621,911		571,605

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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Balance Sheet - continued
30 April 2023

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 3 January 2024 and were signed on its behalf by:

D J Anderson - Director

Miss C A Anderson - Director

**Notes to the Financial Statements
for the Year Ended 30 April 2023**

1. **STATUTORY INFORMATION**

Anderson Independent Funeral Directors Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 10% on reducing balance pro rata
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2022 - 9) .

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 May 2022	37,992	32,080	51,088
Additions	-	-	12,919
At 30 April 2023	37,992	32,080	64,007
DEPRECIATION			
At 1 May 2022	8,847	8,029	42,774
Charge for year	2,915	4,009	5,308
At 30 April 2023	11,762	12,038	48,082
NET BOOK VALUE			
At 30 April 2023	26,230	20,042	15,925
At 30 April 2022	29,145	24,051	8,314

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 May 2022	540,502	41,973	703,635
Additions	104,719	-	117,638
At 30 April 2023	645,221	41,973	821,273
DEPRECIATION			
At 1 May 2022	248,425	33,667	341,742
Charge for year	99,199	3,669	115,100
At 30 April 2023	347,624	37,336	456,842
NET BOOK VALUE			
At 30 April 2023	297,597	4,637	364,431
At 30 April 2022	292,077	8,306	361,893

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4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 May 2022	458,990
Additions	104,719
At 30 April 2023	563,709
DEPRECIATION	
At 1 May 2022	194,001
Charge for year	92,427
At 30 April 2023	286,428
NET BOOK VALUE	
At 30 April 2023	277,281
At 30 April 2022	264,989

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.23 £	30.4.22 £
Trade debtors	256,302	245,985
Other debtors	248,214	243,924
	504,516	489,909

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.23 £	30.4.22 £
Hire purchase contracts	54,569	45,020
Trade creditors	54,656	4,057
Taxation and social security	55,569	60,308
Other creditors	97,888	148,916
	262,682	258,301

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.4.23 £	30.4.22 £
Hire purchase contracts	200,779	194,790

8. **SECURED DEBTS**

The following secured debts are included within creditors:

	30.4.23 £	30.4.22 £
Hire Purchase	255,348	239,810

The hire purchase creditor is secured on the individual asset concerned.

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9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.23 £	30.4.22 £
90	Ordinary	£1	90	90
5	Ordinary A	£1	5	5
5	Ordinary B	£1	5	5
			100	100

10. RESERVES

	Retained earnings £
At 1 May 2022	571,505
Profit for the year	202,682
Dividends	(152,376)
At 30 April 2023	621,811

11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the year ended 30 April 2023 and the period ended 30 April 2022:

	30.4.23 £	30.4.22 £
D J Anderson		
Balance outstanding at start of year	(3,500)	-
Amounts advanced	3,500	-
Amounts repaid	-	(3,500)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	-	(3,500)
Ms S E Anderson		
Balance outstanding at start of year	(36)	(36)
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	(36)	(36)
R Edwards		
Balance outstanding at start of year	(36)	(36)
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	(36)	(36)

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11. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued**

Miss C A Anderson		
Balance outstanding at start of year	-	-
Amounts advanced	3,790	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	3,790	-

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Anderson Independent Funeral Directors
Ltd**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Anderson Independent Funeral Directors Ltd for the year ended 30 April 2023 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Anderson Independent Funeral Directors Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Anderson Independent Funeral Directors Ltd and state those matters that we have agreed to state to the Board of Directors of Anderson Independent Funeral Directors Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Anderson Independent Funeral Directors Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Anderson Independent Funeral Directors Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Anderson Independent Funeral Directors Ltd. You consider that Anderson Independent Funeral Directors Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Anderson Independent Funeral Directors Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

LBW Chartered Accountants
Enterprise House
The Courtyard
Old Courthouse Road
Bromborough
Merseyside
CH62 4UE

Date: ....