THE SURREY PET CEMETERY LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017
<table>
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<td><strong>COMPANY INFORMATION</strong></td>
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</table>
| **Directors** | D Taylor  
G Tuck  
J Moore (appointed 7 August 2016) |
| **Registered number** | 02801945 |
| **Registered office** | First Floor  
Black Country House  
Rounds Green Road  
Oldbury  
West Midlands  
B69 2DG |
| **Independent auditor** | Edwards  
Chartered Accountants  
34 High Street  
Aldridge  
Walsall  
West Midlands  
WS9 8LZ |
| **Accountants** | Crowe Clark Whitehill LLP  
Black Country House  
Rounds Green Road  
Oldbury  
West Midlands  
B69 2DG |
# THE SURREY PET CEMETERY LIMITED

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THE SURREY PET CEMETERY LIMITED
REGISTERED NUMBER: 02801945

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2017

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<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors: amounts falling due within one year</td>
<td>4</td>
<td>563,609</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>5</td>
<td>(4,706)</td>
</tr>
<tr>
<td>Net current assets</td>
<td></td>
<td>558,903</td>
</tr>
<tr>
<td>Total assets less current liabilities</td>
<td></td>
<td>558,903</td>
</tr>
<tr>
<td>Creditors: amounts falling due after more than one year</td>
<td>6</td>
<td>-</td>
</tr>
<tr>
<td>Net assets</td>
<td></td>
<td>558,903</td>
</tr>
<tr>
<td>Capital and reserves</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Called up share capital</td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>Share premium account</td>
<td></td>
<td>206,210</td>
</tr>
<tr>
<td>Capital redemption reserve</td>
<td></td>
<td>40</td>
</tr>
<tr>
<td>Profit and loss account</td>
<td></td>
<td>352,553</td>
</tr>
<tr>
<td></td>
<td></td>
<td>558,903</td>
</tr>
</tbody>
</table>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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 income statement 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 4 August 2017

J Moore
Director
The notes on pages 2 to 4 form part of these financial statements.
1. Company information

The Surrey Pet Cemetery Limited is a private company limited by shares registered in England and Wales, (registration number 02801945). The registered office is First Floor, Black Country House, Rounds Green Road, Oldbury, West Midlands, B69 2DG. The company is dormant.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

On 31 March 2016 the trade and assets of The Surrey Pet Cemetery Limited were hived up to its parent undertaking Time Right Limited. The Company, at this date, ceased to trade.

The following principal accounting policies have been applied:

2.2 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

2.3 Creditors

Short term creditors and loans are measured at the transaction price.

2.4 Current and deferred taxation

Current tax and deferred tax 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.

2.5 Pensions

The company operates a defined contribution plan for its employees. The contributions are recognised in the statement of income and retained earnings. Amounts owing to the pension scheme at the year end are included in creditors. The assets of the plan are held separately of the company and independently in administered funds.

3. Employees

The average monthly number of employees, including directors, during the year was 0 (2016 - 11).
THE SURREY PET CEMETERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

4. Debtors

2017 2016
£ £

Amounts owed by group undertakings 563,069 660,027
VAT debtor 540 -

563,609 660,027

5. Creditors: Amounts falling due within one year

2017 2016
£ £

Trade creditors 4,315 18,514
Corporation tax - 22,746
Other taxation and social security 388 37,677
Obligations under hire purchase contracts - 5,453
Accruals and deferred income 3 10,829

4,706 95,219

6. Creditors: Amounts falling due after more than one year

2017 2016
£ £

Net obligations under hire purchase contracts - 5,905

- 5,905

Secured loans

The amounts owing under finance leases and hire purchase contracts are secured on the assets to which they relate. Minimum payments under hire purchase fall due as follows: no later than 1 year £5,453, due after more than 1 year £5,905.

7. Related party transactions

The company has taken the exemption conferred in section 33 A of FRS 102 not to disclose transactions with wholly owned members of the same group.
8. **Controlling party**

The company's ultimate parent undertaking is Time Right Group Limited. The company's immediate parent undertaking is Time Right Limited. The smallest and largest group for which group financial statements are prepared that include and consolidate the results of The Surrey Pet Cemetery Limited for the period ended 31 March 2017 is Time Right Group Limited. Copies of these financial statements can be obtained from the company's registered office, Black Country House, Rounds Green Road, Oldbury, B69 2DG.

The ultimate controlling party is August Equity Partners III GP Limited, a company registered in Scotland which is considered to have no single controlling party.

9. **Auditor’s information**

The Auditor's report that was included in the annual accounts and reports delivered to Members was unqualified. The Audit Report was issued by Edwards Chartered Accountants and was signed by David Webb.