COMPANY REGISTRATION NUMBER: 04434710

Kendal Wills Limited

Filleted Unaudited Financial Statements

31 January 2024

Kendal Wills Limited

Financial Statements

Period from 1 April 2023 to 31 January 2024

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Kendal Wills Limited

Officers and Professional Advisers

Director	Mrs N Combe
Registered office	10 Aldcliffe Yard Lancaster England LA1 1BF
Accountants	Riverside Accountancy Lancaster Limited Chartered accountants Second Floor, Riverside Offices 26 St George's Quay Lancaster LA1 1RD

Kendal Wills Limited

Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Kendal Wills Limited

Period from 1 April 2023 to 31 January 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kendal Wills Limited for the period ended 31 January 2024, which comprise the statement of financial position 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 at www.icaew.com/en/membership/regulations-standards-and-guidance. This report is made solely to the director of Kendal Wills Limited in accordance with the terms of our engagement letter dated 17 January 2024. Our work has been undertaken solely to prepare for your approval the financial statements of Kendal Wills Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kendal Wills Limited and its director for our work or for this report.

It is your duty to ensure that Kendal Wills Limited 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 Kendal Wills Limited. You consider that Kendal Wills Limited is exempt from the statutory audit requirement for the period. We have not been instructed to carry out an audit or a review of the financial statements of Kendal Wills Limited. 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.

Riverside Accountancy Lancaster Limited Chartered accountants

Second Floor, Riverside Offices 26 St George's Quay Lancaster LA1 1RD

Kendal Wills Limited

Statement of Financial Position

31 January 2024

	Note	31 Jan 24 £	31 Mar 23 £
Current assets			
Debtors	**5**	–	14,835
Cash at bank and in hand		214	18,736
		214	33,571
Creditors: amounts falling due within one year	**6**	5,105	1,945
Net current (liabilities)/assets		(4,891)	31,626
Total assets less current liabilities		(4,891)	31,626
Net (liabilities)/assets		(4,891)	31,626
Capital and reserves			
Called up share capital	**7**	2	2
Profit and loss account		(4,893)	31,624
Shareholders (deficit)/funds		(4,891)	31,626

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 31 January 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;

- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 12 March 2024 , and are signed on behalf of the board by:

Mrs N Combe

Director

Company registration number: 04434710

Kendal Wills Limited

Notes to the Financial Statements

Period from 1 April 2023 to 31 January 2024

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 10 Aldcliffe Yard, Lancaster, LA1 1BF, England.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

4. Employee numbers

The average number of persons employed by the company during the period amounted to 1 (2023: 1).

5. Debtors

	31 Jan 24	31 Mar 23
	£	£
Other debtors	–	14,835

6. Creditors: amounts falling due within one year

	31 Jan 24	31 Mar 23
	£	£
Social security and other taxes	4,355	1,357
Other creditors	750	588
	5,105	1,945

7. Called up share capital

Issued, called up and fully paid

	31 Jan 24		31 Mar 23	
	No.	**£**	No.	£
Ordinary shares of £ 1 each	2	2	2	2

8. Director's advances, credits and guarantees

During the period the director entered into the following advances and credits with the company:

	31 Jan 24			
	Balance brought forward	Advances/ (credits) to the director	Amounts repaid	**Balance outstanding**
	£	£	£	**£**
Mr P Rodman	14,835	49,556	(64,391)	–

	31 Mar 23			
	Balance brought forward	Advances/ (credits) to the director	Amounts repaid	Balance outstanding
	£	£	£	£
Mr P Rodman	9,831	5,004	–	14,835

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.