

**REGISTERED NUMBER: 01579794 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**  
**FOR**  
**A. & M. HADFIELD (FUNERAL DIRECTORS)**  
**LIMITED**

Gibson Booth Limited  
12 Victoria Road  
Barnsley  
South Yorkshire  
S70 2BB

**A. & M. HADFIELD (FUNERAL DIRECTORS)  
LIMITED (REGISTERED NUMBER: 01579794)**

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FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**A. & M. HADFIELD (FUNERAL DIRECTORS)  
LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

<b>DIRECTORS:</b>	Mr A M Hadfield Mrs M Hadfield Miss B Hadfield
<b>SECRETARY:</b>	Mrs M Hadfield
<b>REGISTERED OFFICE:</b>	247 Burton Road Monk Bretton Barnsley South Yorkshire S71 2QE
<b>REGISTERED NUMBER:</b>	01579794 (England and Wales)
<b>ACCOUNTANTS:</b>	Gibson Booth Limited 12 Victoria Road Barnsley South Yorkshire S70 2BB
<b>BANKERS:</b>	Barclays Bank Plc 10 - 18 Queen Street Barnsley South Yorkshire S70 2AJ

**A. & M. HADFIELD (FUNERAL DIRECTORS)  
LIMITED (REGISTERED NUMBER: 01579794)**

**BALANCE SHEET  
30 SEPTEMBER 2019**

	Notes	30.9.19 £	£	30.9.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>600,482</b>		635,543
<b>CURRENT ASSETS</b>					
Stocks	5	<b>11,275</b>		10,738	
Debtors	6	<b>146,677</b>		184,029	
Cash at bank and in hand		<b>612,889</b>		482,774	
		<b>770,841</b>		677,541	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b>109,616</b>		112,342	
<b>NET CURRENT ASSETS</b>			<b>661,225</b>		565,199
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,261,707</b>		1,200,742
<b>PROVISIONS FOR LIABILITIES</b>			<b>9,863</b>		12,717
<b>NET ASSETS</b>			<b>1,251,844</b>		1,188,025
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		<b>150</b>		150
Retained earnings			<b>1,251,694</b>		1,187,875
<b>SHAREHOLDERS' FUNDS</b>			<b>1,251,844</b>		1,188,025

The notes form part of these financial statements

**A. & M. HADFIELD (FUNERAL DIRECTORS)  
LIMITED (REGISTERED NUMBER: 01579794)**

**BALANCE SHEET - continued  
30 SEPTEMBER 2019**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 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  
preparing financial statements which give a true and fair view of the state of affairs of the company  
a s
- (b) 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.

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 Income Statement has not been delivered.

The financial statements were approved and authorised for issue by the Board of Directors on 18 March 2020 and were signed on its behalf by:

Miss B Hadfield - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**1. STATUTORY INFORMATION**

A. & M. Hadfield (Funeral Directors) Limited 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.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest pound.

**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.

**SIGNIFICANT JUDGEMENTS AND ESTIMATES**

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**TURNOVER**

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts.

When the outcome of a transaction can be estimated reliably, turnover from funeral directing is recognised by reference to the stage of completion at the balance sheet date.

Where the outcome cannot be measured reliably, turnover is recognised only to the extent of the expenses recognised that are recoverable.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**2. ACCOUNTING POLICIES - continued**

**TANGIBLE FIXED ASSETS**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and buildings	- 2% reducing balance
Motor vehicles	- 25%, 15% & 10% reducing balance
Plant and equipment	- 20% reducing balance & 33% on cost

**STOCKS**

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport and handling costs in bringing stocks to their present location and condition.

**TAXATION**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**2. ACCOUNTING POLICIES - continued**

**PENSION COSTS**

The company makes employer contributions into employee private pension schemes. The annual contributions payable are charged to the profit and loss account.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 12 (2018 - 12 ) .

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 October 2018	503,968	113,692	527,869	1,145,529
Additions	-	3,201	62,870	66,071
Disposals	-	-	(88,918)	(88,918)
At 30 September 2019	<u>503,968</u>	<u>116,893</u>	<u>501,821</u>	<u>1,122,682</u>
<b>DEPRECIATION</b>				
At 1 October 2018	112,751	96,034	301,201	509,986
Charge for year	7,825	3,858	30,474	42,157
Eliminated on disposal	-	-	(29,943)	(29,943)
At 30 September 2019	<u>120,576</u>	<u>99,892</u>	<u>301,732</u>	<u>522,200</u>
<b>NET BOOK VALUE</b>				
At 30 September 2019	<u>383,392</u>	<u>17,001</u>	<u>200,089</u>	<u>600,482</u>
At 30 September 2018	<u>391,217</u>	<u>17,658</u>	<u>226,668</u>	<u>635,543</u>

**5. STOCKS**

		30.9.19	30.9.18
		£	£
Stocks		<u>11,275</u>	<u>10,738</u>



**A. & M. HADFIELD (FUNERAL DIRECTORS)  
LIMITED (REGISTERED NUMBER: 01579794)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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

	<b>30.9.19</b>	30.9.18
	£	£
Trade debtors	<b>134,339</b>	166,970
Directors' current accounts	<b>4,000</b>	9,427
Prepayments and accrued income	<b>8,338</b>	7,632
	<b><u>146,677</u></b>	<u>184,029</u>

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

	<b>30.9.19</b>	30.9.18
	£	£
Trade creditors	<b>33,485</b>	-
Corporation tax	<b>35,371</b>	86,772
PAYE and NIC	<b>3,293</b>	-
Other creditors	<b>624</b>	585
Directors' current accounts	<b>14,889</b>	1,232
Accruals and deferred income	<b>21,954</b>	23,753
	<b><u>109,616</u></b>	<u>112,342</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>30.9.19</b>	30.9.18
			£	£
50	A Ordinary	£1	<b>50</b>	50
50	B Ordinary	£1	<b>50</b>	50
50	C Ordinary	£1	<b>50</b>	50
			<b><u>150</u></b>	<u>150</u>

**A. & M. HADFIELD (FUNERAL DIRECTORS)  
LIMITED (REGISTERED NUMBER: 01579794)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 30 September 2019 and 30 September 2018:

	<b>30.9.19</b>	30.9.18
	<b>£</b>	<b>£</b>
<b>Mr A M Hadfield</b>		
Balance outstanding at start of year	<b>3,996</b>	2,236
Amounts advanced	<b>43,446</b>	46,760
Amounts repaid	<b>(59,930)</b>	(45,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<b><u>(12,488)</u></b>	<u>3,996</u>
<b>Mrs M Hadfield</b>		
Balance outstanding at start of year	<b>5,430</b>	-
Amounts advanced	<b>37,169</b>	50,430
Amounts repaid	<b>(45,000)</b>	(45,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<b><u>(2,401)</u></b>	<u>5,430</u>
<b>Miss B Hadfield</b>		
Balance outstanding at start of year	-	-
Amounts advanced	<b>16,800</b>	-
Amounts repaid	<b>(12,800)</b>	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<b><u>4,000</u></b>	<u>-</u>

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.