

Registered number

07712941

Churchills Family Funeral Directors Limited

Filleted Accounts

30 September 2019

Churchills Family Funeral Directors Limited

Registered number: 07712941

Balance Sheet

as at 30 September 2019

	Notes	2019 £	2018 £
Fixed assets			
Intangible assets	3	240,000	240,000
Tangible assets	4	111,860	139,825
		<u>351,860</u>	<u>379,825</u>
Current assets			
Debtors	5	31,175	21,865
Cash at bank and in hand		148,894	160,492
		<u>180,069</u>	<u>182,357</u>
Creditors: amounts falling due within one year	6	(115,996)	(90,983)
Net current assets		<u>64,073</u>	<u>91,374</u>
Total assets less current liabilities		<u>415,933</u>	<u>471,199</u>
Creditors: amounts falling due after more than one year	7	(30,910)	(67,841)
Net assets		<u>385,023</u>	<u>403,358</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		384,023	402,358
Shareholders' funds		<u>385,023</u>	<u>403,358</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Emma Louise Sarjant

Director

Approved by the board on 28 February 2020

Churchills Family Funeral Directors Limited

Notes to the Accounts

for the year ended 30 September 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings & equipments	20% on reducing balance
Motor vehicles	20% on reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees	2019	2018
	Number	Number
Average number of persons employed by the company	<u>6</u>	<u>6</u>

3 Intangible fixed assets	£
Goodwill:	
Cost	
At 1 October 2018	240,000
At 30 September 2019	<u>240,000</u>
Amortisation	
At 30 September 2019	<u>-</u>
Net book value	
At 30 September 2019	<u>240,000</u>
At 30 September 2018	<u>240,000</u>

4 Tangible fixed assets	Fixtures, fittings & equipments	Motor vehicles	Total
	£	£	£
Cost			
At 1 October 2018	62,838	171,330	234,168
At 30 September 2019	<u>62,838</u>	<u>171,330</u>	<u>234,168</u>
Depreciation			
At 1 October 2018	31,916	62,427	94,343
Charge for the year	6,184	21,781	27,965
At 30 September 2019	<u>38,100</u>	<u>84,208</u>	<u>122,308</u>
Net book value			
At 30 September 2019	<u>24,738</u>	<u>87,122</u>	<u>111,860</u>
At 30 September 2018	<u>30,922</u>	<u>108,903</u>	<u>139,825</u>

5 Debtors	2019	2018
	£	£
Trade debtors	31,175	20,508
Other debtors	-	1,357
	<u>31,175</u>	<u>21,865</u>

6 Creditors: amounts falling due within one year	2019	2018
	£	£
Accruals	8,335	5,232
Trade creditors	25,772	7,095
Corporation tax	41,787	36,279
Other taxes and social security costs	6,382	5,081
Hire Purchase Vehicles	33,720	37,296
	<u>115,996</u>	<u>90,983</u>

7 Creditors: amounts falling due after one year	2019	2018
	£	£
Hire Purchase Vehicles	<u>30,910</u>	<u>67,841</u>

8 Other information

Churchills Family Funeral Directors Limited is a private company limited by shares and incorporated in England. Its registered office is:

263 East Barnet Road

Barnet

Hertfordshire

EN4 8SX

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