

Company Registration No. 09855586 (England and Wales)

B V Cooke & Son Ltd

**Unaudited
Financial Statements**

for the year ended 30 April 2019

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B V Cooke & Son Ltd

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B V Cooke & Son Ltd

**Statement of financial position
as at 30 April 2019**

	Notes	£	2019 £	£	2018 £
Fixed assets					
Intangible assets	2		9,500		15,500
Tangible assets	3		742		-
Current assets					
Debtors	4	5,803		3,256	
Cash at bank and in hand		7,086		15,862	
		12,889		19,118	
Creditors: amounts falling due within one year	5	(24,606)		(30,377)	
Net current liabilities			(11,717)		(11,259)
Total assets less current liabilities			(1,475)		4,241
Capital and reserves					
Called up share capital	6		100		100
Profit and loss reserves			(1,575)		4,141
Total equity			(1,475)		4,241

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 30 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 29 January 2020 and are signed on its behalf by:

J K Scott
Director

Company Registration No. 09855586

B V Cooke & Son Ltd

Notes to the financial statements for the year ended 30 April 2019

1 Accounting policies

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

Turnover

Turnover represents amounts receivable for goods and services. Turnover is recognised on the supply of services to the customer.

Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is considered to have a finite useful life and is amortised on a systematic basis over its expected life, which is 5 years.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% reducing balance
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Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

B V Cooke & Son Ltd

Notes to the financial statements (continued)
for the year ended 30 April 2019

2 Intangible fixed assets

	Goodwill £
Cost	
At 1 May 2018 and 30 April 2019	30,000
Amortisation and impairment	
At 1 May 2018	14,500
Amortisation charged for the year	6,000
At 30 April 2019	20,500
Carrying amount	
At 30 April 2019	9,500
At 30 April 2018	15,500

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 May 2018	-
Additions	819
At 30 April 2019	819
Depreciation and impairment	
At 1 May 2018	-
Depreciation charged in the year	77
At 30 April 2019	77
Carrying amount	
At 30 April 2019	742
At 30 April 2018	-

4 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	5,684	2,869
Corporation tax recoverable	64	-
Prepayments and accrued income	55	387
	5,803	3,256

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Notes to the financial statements (continued)
for the year ended 30 April 2019

5 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	2,687	4,283
Other creditors	18,827	16,796
Corporation tax	-	2,120
Directors loan account	672	4,216
Accruals and deferred income	2,420	2,962
	<u>24,606</u>	<u>30,377</u>

6 Called up share capital

	2019	2018
	£	£
Ordinary share capital		
Issued and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

7 Related party transactions

During the year the company owed money to J Young & Son (Funeral Directors) Ltd a company incorporated in England & Wales of which J K Scott and J Scott are also a directors. At 30 April 2018 the company owed £13,545 to J Young & Son (Funeral Directors) Ltd (2018 - £8,514).

8 Company information

B V Cooke & Son Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Metic House, Ripley Drive, Normanton, West Yorkshire, WF6 1QT.

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.