

Company Registration No. 09855586 (England and Wales)

B V Cooke & Son Ltd

**Unaudited
Financial Statements**

for the year ended 30 April 2020

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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 2020

	Notes	£	2020 £	£	2019 £
Fixed assets					
Intangible assets	3		3,500		9,500
Tangible assets	4		1,033		742
Current assets					
Debtors	5	7,414		5,803	
Cash at bank and in hand		20,562		7,086	
		<u>27,976</u>		<u>12,889</u>	
Creditors: amounts falling due within one year	6	(30,628)		(24,606)	
Net current liabilities			(2,652)		(11,717)
Total assets less current liabilities			<u>1,881</u>		<u>(1,475)</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			1,781		(1,575)
Total equity			<u>1,881</u>		<u>(1,475)</u>

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 2020 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 6 January 2021 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 2020

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. Monetary amounts in these financial statements are rounded to the nearest £.

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
Fixtures, fittings & equipment	25% reducing balance

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.

Government grants

Government grants are recognised in line with the period to which they relate.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2020 Number	2019 Number
Total	-	-

B V Cooke & Son Ltd

Notes to the financial statements (continued) for the year ended 30 April 2020

3 Intangible fixed assets

	Goodwill £
Cost	
At 1 May 2019 and 30 April 2020	30,000
Amortisation and impairment	
At 1 May 2019	20,500
Amortisation charged for the year	6,000
At 30 April 2020	26,500
Carrying amount	
At 30 April 2020	3,500
At 30 April 2019	9,500

4 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 May 2019	819	-	819
Additions	370	250	620
At 30 April 2020	1,189	250	1,439
Depreciation and impairment			
At 1 May 2019	77	-	77
Depreciation charged in the year	266	63	329
At 30 April 2020	343	63	406
Carrying amount			
At 30 April 2020	846	187	1,033
At 30 April 2019	742	-	742

5 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	7,295	5,684
Corporation tax recoverable	64	64
Prepayments and accrued income	55	55
	7,414	5,803

B V Cooke & Son Ltd

Notes to the financial statements (continued) for the year ended 30 April 2020

6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	935	2,687
Other creditors	25,147	18,827
Corporation tax	2,138	-
Directors loan account	-	672
Accruals and deferred income	2,408	2,420
	<u>30,628</u>	<u>24,606</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 2020 the company owed £19,865 to J Young & Son (Funeral Directors) Ltd (2019 - £13,545).

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.