

**Company Registration No. 09855586 (England and Wales)**

**B V Cooke & Son Ltd**

**Financial Statements**

**for the Period ended 30 April 2018**

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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 2018

	Notes	£	2018 £	£	2016 £
<b>Fixed assets</b>					
Intangible assets	3		15,500		23,500
<b>Current assets</b>					
Debtors	4	3,256		24,590	
Cash at bank and in hand		15,862		6,173	
		<u>19,118</u>		<u>30,763</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(30,377)</u>		<u>(50,922)</u>	
<b>Net current liabilities</b>			(11,259)		(20,159)
<b>Total assets less current liabilities</b>			<u>4,241</u>		<u>3,341</u>
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss reserves			4,141		3,241
<b>Total equity</b>			<u>4,241</u>		<u>3,341</u>

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

For the financial Period ended 30 April 2018 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 Period 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 21 August 2018 and are signed on its behalf by:

J Scott  
Director



Company Registration No. 09855586

# B V Cooke & Son Ltd

## Notes to the financial statements for the Period ended 30 April 2018

### 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.

#### 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.

### 2 Taxation

	2018 £	2016 £
<b>Current tax</b>		
UK corporation tax on profits for the current period	2,120	4,410

### 3 Intangible fixed assets

	Goodwill £
<b>Cost</b>	
At 1 December 2016 and 30 April 2018	30,000
<b>Amortisation and impairment</b>	
At 1 December 2016	6,500
Amortisation charged for the Period	8,000
At 30 April 2018	14,500
<b>Carrying amount</b>	
At 30 April 2018	15,500
At 30 November 2016	23,500

# B V Cooke & Son Ltd

## Notes to the financial statements (continued) for the Period ended 30 April 2018

### 4 Debtors

	2018	2016
	£	£
Amounts falling due within one year:		
Trade debtors	2,869	22,513
Other debtors	-	1,855
Prepayments and accrued income	387	222
	<u>3,256</u>	<u>24,590</u>

### 5 Creditors: amounts falling due within one year

	2018	2016
	£	£
Trade creditors	4,283	5,944
Other creditors	16,796	14,150
Corporation tax	2,120	4,410
Directors loan account	4,216	3,920
Accruals and deferred income	2,962	22,498
	<u>30,377</u>	<u>50,922</u>

### 6 Called up share capital

	2018	2016
	£	£
Ordinary share capital Issued and fully paid		
100 Ordinary shares of £1 each	100	100
	<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 Scott is also a director. At 30 April 2018 the company owed £8,514 to J Young & Son (Funeral Directors) Ltd (2016 £1,855 was owed to BV Cooke & Son Ltd).

### 8 Directors' transactions

Dividends totalling £0 (2016 - £7,900) were paid in the Period in respect of shares held by the company's directors.

### 9 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.