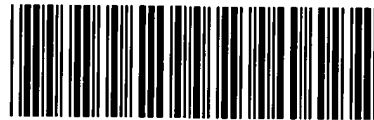


AMENDED

Unaudited Financial Statements
for the Period 6 February 2019 to 31 March 2020
for
Howarth Funerals Ltd

WEDNESDAY



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COMPANIES HOUSE

Howarth Funerals Ltd

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for the Period 6 February 2019 to 31 March 2020**

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Balance Sheet
31 March 2020

	Notes	£	£
FIXED ASSETS			
Intangible assets	4		950,000
Tangible assets	5		370,987
			<u>1,320,987</u>
CURRENT ASSETS			
Stocks		50,100	
Debtors	6	72,578	
Cash at bank and in hand		22,320	
		<u>144,998</u>	
CREDITORS			
Amounts falling due within one year	7	389,109	
		<u></u>	
NET CURRENT LIABILITIES			<u>(244,111)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,076,876</u>
CREDITORS			
Amounts falling due after more than one year	8		(1,012,856)
PROVISIONS FOR LIABILITIES			<u>(17,950)</u>
NET ASSETS			<u><u>46,070</u></u>
CAPITAL AND RESERVES			
Called up share capital			1,000
Retained earnings			45,070
			<u><u>46,070</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as 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 notes form part of these financial statements

**Balance Sheet - continued
31 March 2020**

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 by the director and authorised for issue on 31 March 2021 and were signed by:

A handwritten signature in black ink, appearing to read 'I. Howarth', written in a cursive style.

I Howarth - Director

Howarth Funerals Ltd

Notes to the Financial Statements for the Period 6 February 2019 to 31 March 2020

1. STATUTORY INFORMATION

Howarth Funerals Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 11809795
Registered office: 160 Alverthorpe Road
Wakefield
WF2 9PY

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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2019, is being amortised evenly over its estimated useful life of twenty years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Land & buildings	- Not provided
Plant & machinery etc	- 25% on cost, 25% on reducing balance and 10% on reducing balance

Stocks

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 9.

Howarth Funerals Ltd

**Notes to the Financial Statements - continued
for the Period 6 February 2019 to 31 March 2020**

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
Transfer from sole trader	1,000,000
At 31 March 2020	<u>1,000,000</u>
AMORTISATION	
Charge for period	50,000
At 31 March 2020	<u>50,000</u>
NET BOOK VALUE	
At 31 March 2020	<u><u>950,000</u></u>

5. TANGIBLE FIXED ASSETS

	Land & buildings £	Plant & machinery etc £	Totals £
COST			
Additions	23,044	47,582	70,626
Transfer from sole trader	157,699	403,537	561,236
At 31 March 2020	<u>180,743</u>	<u>451,119</u>	<u>631,862</u>
DEPRECIATION			
Charge for period	-	49,682	49,682
Reclassification/transfer	-	211,193	211,193
At 31 March 2020	<u>-</u>	<u>260,875</u>	<u>260,875</u>
NET BOOK VALUE			
At 31 March 2020	<u><u>180,743</u></u>	<u><u>190,244</u></u>	<u><u>370,987</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	62,254
Other debtors	10,324
	<u>72,578</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Hire purchase contracts	35,987
Trade creditors	54,462
Other taxation & social security	43,813
Other creditors	254,847
	<u>389,109</u>

Howarth Funerals Ltd

**Notes to the Financial Statements - continued
for the Period 6 February 2019 to 31 March 2020**

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	£
Hire purchase contracts	62,856
Other creditors	950,000
	<hr/>
	1,012,856
	<hr/>

9. SECURED DEBTS

The following secured debts are included within creditors:

	£
Hire purchase contracts	98,843
	<hr/>

10. RELATED PARTY DISCLOSURES

Other creditors includes £229,787 due within one year and £950,000 in excess of one year due to the director Mr I Howarth. There are no formal repayment terms.