

REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2016  
FOR  
INSTITUTE OF CIVIL FUNERALS

Tacconi Green and Co  
Accountants  
32a East Street  
St. Ives  
Cambs  
PE27 5PD

**INSTITUTE OF CIVIL FUNERALS**

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**FOR THE YEAR ENDED 31ST JULY 2016**

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**INSTITUTE OF CIVIL FUNERALS**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST JULY 2016**

**DIRECTORS:** Mrs A L Barber  
Ms J Thomson  
Mrs C D Ogden  
Ms K Hopkins

**SECRETARY:**

**REGISTERED OFFICE:** 186a Station Road  
Burton Latimer  
Kettering  
Northamptonshire  
NN15 5NT

**REGISTERED NUMBER:** 05179139 (England and Wales)

**ACCOUNTANTS:** Tacconi Green and Co  
Accountants  
32a East Street  
St. Ives  
Cams  
PE27 5PD

**INSTITUTE OF CIVIL FUNERALS**

**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31ST JULY 2016**

The directors present their report with the financial statements of the company for the year ended 31st July 2016.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1st August 2015 to the date of this report.

Mrs A L Barber  
Ms J Thomson  
Mrs C D Ogden  
Ms K Hopkins

Other changes in directors holding office are as follows:

A Hamel-Cooke - resigned 15th July 2016  
Mrs S A Band - resigned 15th July 2016

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

.....  
Ms J Thomson - Director

Date: .....

**INSTITUTE OF CIVIL FUNERALS**

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST JULY 2016**

	Notes	2016 £	2015 £
<b>TURNOVER</b>		48,829	46,756
Cost of sales		9,258	8,494
<b>GROSS SURPLUS</b>		39,571	38,262
Administrative expenses		34,897	30,264
<b>OPERATING SURPLUS and SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	2	4,674	7,998
Tax on surplus on ordinary activities	3	951	1,108
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		3,723	6,890
Retained surplus brought forward		7,469	579
<b>RETAINED SURPLUS CARRIED FORWARD</b>		11,192	7,469

The notes form part of these financial statements

**BALANCE SHEET**  
**31ST JULY 2016**

	Notes	2016	2015	
		£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	4		732	813
<b>CURRENT ASSETS</b>				
Debtors	5	2,004		1,041
Cash at bank and in hand		14,062		14,596
		<u>16,066</u>		<u>15,637</u>
<b>CREDITORS</b>				
Amounts falling due within one year	6	5,606		8,981
<b>NET CURRENT ASSETS</b>			<u>10,460</u>	<u>6,656</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>11,192</u>	<u>7,469</u>
<b>RESERVES</b>				
Income and expenditure account			<u>11,192</u>	<u>7,469</u>
			<u>11,192</u>	<u>7,469</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 surplus or deficit 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 financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Directors on ..... and were signed on its behalf by:

.....  
Ms J Thomson - Director

**INSTITUTE OF CIVIL FUNERALS**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JULY 2016**

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

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

Plant and machinery - 10% on reducing balance

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **OPERATING SURPLUS**

The operating surplus is stated after charging:

	2016	2015
	£	£
Depreciation - owned assets	81	90
	<u>          </u>	<u>          </u>
Directors' remuneration and other benefits etc	-	-
	<u>          </u>	<u>          </u>

3. **TAXATION**

**Analysis of the tax charge**

The tax charge on the surplus on ordinary activities for the year was as follows:

	2016	2015
	£	£
Current tax:		
UK corporation tax	951	1,108
	<u>          </u>	<u>          </u>
Tax on surplus on ordinary activities	951	1,108
	<u>          </u>	<u>          </u>

**INSTITUTE OF CIVIL FUNERALS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST JULY 2016**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1st August 2015 and 31st July 2016	1,372
<b>DEPRECIATION</b>	
At 1st August 2015	559
Charge for year	81
At 31st July 2016	640
<b>NET BOOK VALUE</b>	
At 31st July 2016	732
At 31st July 2015	813

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade debtors	164	295
Prepayments	1,840	746
	<u>2,004</u>	<u>1,041</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade creditors	437	104
Taxation	951	1,108
Social security and other taxes	-	65
Receipts in advance	3,982	4,493
Civil Ceremonies Limited	-	2,975
Accrued expenses	236	236
	<u>5,606</u>	<u>8,981</u>

**7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

Rent of £2,836 per annum is paid to Civil Ceremonies Limited. Civil Ceremonies Limited is owned and controlled by Mrs. A Barber, director.



**INSTITUTE OF CIVIL FUNERALS**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF**  
**INSTITUTE OF CIVIL FUNERALS**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st July 2016 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Tacconi Green and Co  
Accountants  
32a East Street  
St. Ives  
Cambs  
PE27 5PD

Date: .....

**INSTITUTE OF CIVIL FUNERALS**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST JULY 2016**

	2016		2015	
	£	£	£	£
<b>Sales</b>		48,829		46,756
<b>Cost of sales</b>				
Purchases		9,258		8,494
<b>GROSS SURPLUS</b>		39,571		38,262
<b>Expenditure</b>				
Rent	2,836		2,836	
Insurance	8,034		6,850	
Subscriptions	795		858	
Wages	12,641		10,678	
Telephone	672		308	
Postage, printing & stationery	4,141		4,140	
Advertising	2,775		2,169	
Motor expenses	282		34	
Repairs and renewals	64		-	
Computer costs	1,358		1,216	
Sundry expenses	120		80	
Accountancy	989		874	
Bad debts	-		17	
	-----	34,707	-----	30,060
		4,864		8,202
<b>Finance costs</b>				
Bank charges		109		114
		4,755		8,088
<b>Depreciation</b>				
Plant and machinery		81		90
<b>NET SURPLUS</b>		4,674		7,998

This page does not form part of the statutory financial statements