

REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2015
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 2015

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INSTITUTE OF CIVIL FUNERALS
COMPANY INFORMATION
FOR THE YEAR ENDED 31ST JULY 2015

DIRECTORS:

Mrs A L Barber
Ms J Thompson
Mrs C D Ogden
Ms K Hopkins
A Hamel-Cooke
Mrs S A Band

SECRETARY:

REGISTERED OFFICE:

Unit 6 Nene Road
Bicton Industrial Park
Kimbolton
Cambs
PE28 0LF

REGISTERED NUMBER:

05179139 (England and Wales)

ACCOUNTANTS:

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

INSTITUTE OF CIVIL FUNERALS

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST JULY 2015

The directors present their report with the financial statements of the company for the year ended 31st July 2015.

DIRECTORS

The directors shown below have held office during the whole of the period from 1st August 2014 to the date of this report.

Mrs A L Barber
Ms J Thompson
Mrs C D Ogden
Ms K Hopkins
A Hamel-Cooke
Mrs S A Band

Other changes in directors holding office are as follows:

Mrs V R O'Neill - resigned 3rd December 2014
J H Baker - resigned 3rd December 2014
Mrs S Wykes Willis - resigned 3rd December 2014

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

ON BEHALF OF THE BOARD:

.....
Ms J Thompson - Director

Date:

INSTITUTE OF CIVIL FUNERALS

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2015

	Notes	2015 £	2014 £
TURNOVER		46,756	41,891
Cost of sales		8,494	9,660
GROSS SURPLUS		38,262	32,231
Administrative expenses		30,264	28,889
OPERATING SURPLUS and SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION	2	7,998	3,342
Tax on surplus on ordinary activities	3	1,108	-
SURPLUS FOR THE FINANCIAL YEAR		6,890	3,342
Retained surplus/(deficit) brought forward		579	(2,763)
RETAINED SURPLUS CARRIED FORWARD		7,469	579

The notes form part of these financial statements

BALANCE SHEET
31ST JULY 2015

	Notes	2015		2014	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		813		903
CURRENT ASSETS					
Debtors	5	1,041		1,171	
Cash at bank and in hand		14,596		11,150	
		<u>15,637</u>		<u>12,321</u>	
CREDITORS					
Amounts falling due within one year	6	8,981		12,645	
NET CURRENT ASSETS/(LIABILITIES)			<u>6,656</u>		<u>(324)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>7,469</u></u>		<u><u>579</u></u>
RESERVES					
Income and expenditure account			<u>7,469</u>		<u>579</u>
			<u><u>7,469</u></u>		<u><u>579</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2015 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

.....
Ms J Thompson - Director

INSTITUTE OF CIVIL FUNERALS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2015

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 April 2008).

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.

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:

	2015	2014
	£	£
Depreciation - owned assets	90	159
	<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:

	2015	2014
	£	£
Current tax:		
UK corporation tax	1,108	-
	<u> </u>	<u> </u>
Tax on surplus on ordinary activities	1,108	-
	<u> </u>	<u> </u>

INSTITUTE OF CIVIL FUNERALS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2015**

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st August 2014 and 31st July 2015	1,372
DEPRECIATION	
At 1st August 2014	469
Charge for year	90
At 31st July 2015	559
NET BOOK VALUE	
At 31st July 2015	813
At 31st July 2014	903

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Trade debtors	295	554
Prepayments	746	617
	1,041	1,171
	1,041	1,171

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Trade creditors	104	63
Taxation	1,108	-
Social security and other taxes	65	64
Other creditors	-	2,201
Receipts in advance	4,493	5,581
Civil Ceremonies Limited	2,975	4,500
Accrued expenses	236	236
	8,981	12,645
	8,981	12,645

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

Included in creditors is an amount owed to Civil Ceremonies Limited of £2,975. 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 2015 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 2015

	2015		2014	
	£	£	£	£
Sales		46,756		41,891
Cost of sales				
Purchases		8,494		9,660
GROSS SURPLUS		38,262		32,231
Expenditure				
Rent	2,836		2,836	
Insurance	6,850		5,408	
Subscriptions	858		1,148	
Wages	10,678		10,388	
Employer NI costs	-		59	
Telephone	308		293	
Postage, printing & stationery	4,140		4,009	
Advertising	2,169		1,802	
Motor expenses	34		2	
Computer costs	1,216		1,732	
Sundry expenses	80		75	
Accountancy	874		864	
Bad debts	17		-	
	<u> </u>	30,060	<u> </u>	28,616
		8,202		3,615
Finance costs				
Bank charges		114		114
		<u> </u>		<u> </u>
		8,088		3,501
Depreciation				
Plant and machinery		90		159
		<u> </u>		<u> </u>
NET SURPLUS		<u>7,998</u>		<u>3,342</u>