Registrar

Registration number: 06465310

G Collins & Sons Funeral Directors Ltd

Unaudited Filleted Financial Statements

for the Year Ended 30 April 2025

Lambert Chapman LLP
Chartered Accountants
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

G Collins & Sons Funeral Directors Ltd

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G Collins & Sons Funeral Directors Ltd

Company Information

Directors	J A Collins H K Collins
Registered office	4 The Street White Notley Witham Essex CM8 1RH
Accountants	Lambert Chapman LLP Chartered Accountants3 Warners Mill Silks Way Braintree Essex CM7 3GB

G Collins & Sons Funeral Directors Ltd

(Registration number: 06465310)
Balance Sheet as at 30 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	148,816	97,552
Current assets			
Stocks	6	7,250	7,000
Debtors	7	24,858	21,319
Cash at bank and in hand		28,745	71,407
		60,853	99,726
Creditors: Amounts falling due within one year	8	(84,850)	(122,097)
Net current liabilities		(23,997)	(22,371)
Total assets less current liabilities		124,819	75,181
Creditors: Amounts falling due after more than one year	8	(51,561)	(14,242)
Provisions for liabilities		(17,005)	(14,259)
Net assets		56,253	46,680
Capital and reserves			
Called up share capital	9	50	50
Capital redemption reserve		50	50
Retained earnings		56,153	46,580
Shareholders' funds		56,253	46,680

For the financial year ended 30 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 17 October 2025 and signed on its behalf by:

J A Collins
Director

G Collins & Sons Funeral Directors Ltd

Statement of Changes in Equity for the Year Ended 30 April 2025

	Share capital £	Capital redemption reserve £	Retained earnings £	Total £
At 1 May 2024	50	50	46,580	46,680
Profit for the year	-	-	69,573	69,573
Dividends	-	-	(60,000)	(60,000)
At 30 April 2025	50	50	56,153	56,253

	Share capital £	Capital redemption reserve £	Retained earnings £	Total £
At 1 May 2023	50	50	71,640	71,740
Profit for the year	-	-	56,640	56,640
Dividends	-	-	(81,700)	(81,700)
At 30 April 2024	50	50	46,580	46,680

The notes on pages 4 to 9 form an integral part of these financial statements.

G Collins & Sons Funeral Directors Ltd

Notes to the Financial Statements for the Year Ended 30 April 2025

1 General information

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is: 4 The Street, White Notley, Witham, Essex, CM8 1RH.

The principal place of business is: 30 Rayne Road, Braintree, Essex, CM7 2QH.

These financial statements were authorised for issue by the Board on 17 October 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention.
These financial statements are presented in Sterling (£), which is the company's functional currency.

Revenue recognition

Turnover comprises the consideration received or receivable for the provision of funeral services in the ordinary course of the company's activities. Turnover is shown net of value added tax (where applicable), rebates and discounts.

Tax

Current Tax is recognised in the profit and loss account, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation.

Depreciation

Depreciation is charged so as to write off the cost or valuation of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and Equipment	15% Reducing Balance
Office Equipment	15% Reducing Balance
Motor Vehicles	15% Reducing Balance
Improvements to property	20 year straight line

Goodwill

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Goodwill	Amortised evenly over its estimated useful life of ten years

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.
Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.
Lease payments are apportioned between finance costs in the profit and loss account and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Share capital

Ordinary shares are classified as equity.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 11 (2024 - 11).

4 Intangible assets

	Goodwill £	Total £
Cost or valuation		
At 1 May 2024	68,851	68,851
Disposals	(68,851)	(68,851)
At 30 April 2025	-	-
Amortisation		
At 1 May 2024	68,851	68,851
Amortisation eliminated on disposals	(68,851)	(68,851)
At 30 April 2025	-	-
Carrying amount		
At 30 April 2025	-	-

5 Tangible assets

	Improvements to property £	Office equipment £	Motor vehicles £	Plant and equipment £	Total £
Cost or valuation					
At 1 May 2024	39,714	54,264	157,184	21,693	272,855
Additions	8,134	1,045	55,714	1,296	66,189
Disposals	-	(2,927)	-	(1,073)	(4,000)
At 30 April 2025	47,848	52,382	212,898	21,916	335,044
Depreciation					
At 1 May 2024	3,605	37,655	123,270	10,774	175,304
Charge for the year	2,061	2,434	6,480	2,975	13,950
Eliminated on disposal	-	(2,051)	-	(975)	(3,026)
At 30 April 2025	5,666	38,038	129,750	12,774	186,228
Carrying amount					
At 30 April 2025	42,182	14,344	83,148	9,142	148,816
At 30 April 2024	36,110	16,609	33,914	10,919	97,552

6 Stocks

	2025	2024
	£	£
Stock	7,250	7,000

7 Debtors

	2025	2024
	£	£
Trade debtors	18,418	15,197
Other debtors	6,440	6,122
	24,858	21,319

8 Creditors

Creditors: amounts falling due within one year

	Note	2025	2024
		£	£
Due within one year			
Loans and borrowings	10	6,571	27,004
Trade creditors		8,616	10,475
Taxation and social security		21,893	23,252
Other creditors		47,770	56,366
Accruals and deferred income		-	5,000
		84,850	122,097

Creditors include bank loans and overdrafts and net obligations under finance lease and hire purchase contracts which are secured of £5,524 (2024 - £379).

Creditors: amounts falling due after more than one year

	Note	2025	2024
		£	£
Due after one year			
Loans and borrowings	10	51,561	14,242

Creditors include bank loans and overdrafts and net obligations under finance lease and hire purchase contracts which are secured of £51,561 (2024 - £12,278).

9 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary Shares of £1 each	100	100	100	100

10 Loans and borrowings

Current loans and borrowings

	2025 £	2024 £
Bank borrowings	1,047	26,625
Hire purchase contracts	5,524	379
	6,571	27,004

Non-current loans and borrowings

	2025 £	2024 £
Bank borrowings	-	1,964
Hire purchase contracts	51,561	12,278
	51,561	14,242

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.