

Registration number: SC203367

Berriedale Funeral Home Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2012

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COMPANIES HOUSE

Williamsons - Chartered Accountants
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Berriedale Funeral Home Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Berriedale Funeral Home Limited
for the Year Ended 30 June 2012**

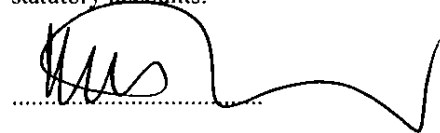
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Berriedale Funeral Home Limited for the year ended 30 June 2012 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Berriedale Funeral Home Limited, as a body, in accordance with the terms of our engagement letter dated 28 September 2009. Our work has been undertaken solely to prepare for your approval the accounts of Berriedale Funeral Home Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Berriedale Funeral Home Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Berriedale Funeral Home Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Berriedale Funeral Home Limited. You consider that Berriedale Funeral Home Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Berriedale Funeral Home Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



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7 September 2012

Berriedale Funeral Home Limited
(Registration number: SC203367)
Abbreviated Balance Sheet at 30 June 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets		<u>200,783</u>	<u>199,099</u>
Current assets			
Stocks		12,216	11,083
Debtors	3	38,683	21,543
Cash at bank and in hand		<u>129,107</u>	<u>75,883</u>
		180,006	108,509
Creditors: Amounts falling due within one year		<u>(54,375)</u>	<u>(46,001)</u>
Net current assets		<u>125,631</u>	<u>62,508</u>
Total assets less current liabilities		326,414	261,607
Provisions for liabilities		<u>(3,012)</u>	<u>(3,567)</u>
Net assets		<u>323,402</u>	<u>258,040</u>
Capital and reserves			
Called up share capital	4	200,000	200,000
Profit and loss account		<u>123,402</u>	<u>58,040</u>
Shareholders' funds		<u>323,402</u>	<u>258,040</u>

For the year ending 30 June 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 7 September 2012 and signed on its behalf by:


James Steven
Director

Berriedale Funeral Home Limited

Notes to the Abbreviated Accounts for the Year Ended 30 June 2012

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance basis
Plant and machinery	25% reducing balance basis
Freehold land and buildings	2% straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Berriedale Funeral Home Limited

Notes to the Abbreviated Accounts for the Year Ended 30 June 2012

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 July 2011	334,545	334,545
Additions	13,956	13,956
At 30 June 2012	348,501	348,501
Depreciation		
At 1 July 2011	135,446	135,446
Charge for the year	12,272	12,272
At 30 June 2012	147,718	147,718
Net book value		
At 30 June 2012	200,783	200,783
At 30 June 2011	199,099	199,099

3 Debtors

Debtors includes £nil (2011 - £nil) receivable after more than one year.

4 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary shares of £1 each	200,000	200,000	200,000	200,000