REGISTERED NUMBER: 10291917 (England and Wales)

Financial Statements for the Year Ended 31 July 2021

for

Spire Funeral Services Limited

Contents of the Financial Statements
for the year ended 31 July 2021

Spire Funeral Services Limited

Company Information
for the year ended 31 July 2021

DIRECTORS:	M E Rothman P Wilson
REGISTERED OFFICE:	95 Derby Road Chesterfield Derbyshire S40 2ER
REGISTERED NUMBER:	10291917 (England and Wales)
ACCOUNTANTS:	John H. F. King Chartered Certified Accountants 119 High Street Clay Cross Chesterfield Derbyshire S45 9DZ

Spire Funeral Services Limited (Registered number: 10291917)

Balance Sheet
31 July 2021

	Notes	31.7.21 £	£	31.7.20 £	£
FIXED ASSETS					
Tangible assets	4		402,806		222,990
CURRENT ASSETS					
Debtors	5	20,360		12,724	
Cash at bank		4,194		68,882	
		24,554		81,606	
CREDITORS					
Amounts falling due within one year	6	183,354		97,388	
NET CURRENT LIABILITIES			(158,800)		(15,782)
TOTAL ASSETS LESS CURRENT LIABILITIES			244,006		207,208
CREDITORS					
Amounts falling due after more than one year	7		(110,488)		(132,127)
PROVISIONS FOR LIABILITIES			(6,418)		(7,632)
NET ASSETS			127,100		67,449
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			127,000		67,349
SHAREHOLDERS' FUNDS			127,100		67,449

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 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 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

continued...

Balance Sheet - continued
31 July 2021

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 Board of Directors and authorised for issue on 23 June 2022 and were signed on its behalf by:

M E Rothman - Director

1. STATUTORY INFORMATION

Spire Funeral Services Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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.

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

Land and buildings	- 1% on cost
Plant and machinery etc	- 33% on cost and 25% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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 year was 5 (2020 - 3) .

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4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 August 2020	184,439	15,169	43,310	399	243,317
Additions	190,764	2,330	-	832	193,926
At 31 July 2021	375,203	17,499	43,310	1,231	437,243
DEPRECIATION					
At 1 August 2020	1,537	6,166	12,358	266	20,327
Charge for year	3,129	2,833	7,738	410	14,110
At 31 July 2021	4,666	8,999	20,096	676	34,437
NET BOOK VALUE					
At 31 July 2021	370,537	8,500	23,214	555	402,806
At 31 July 2020	182,902	9,003	30,952	133	222,990

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21 £	31.7.20 £
Trade debtors	19,590	12,691
Other debtors	-	33
Prepayments	770	-
	20,360	12,724

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21 £	31.7.20 £
Bank loans and overdrafts	20,680	10,140
Trade creditors	31,788	-
Tax	16,593	11,934
Social security and other taxes	1,281	-
Pension	99	96
Other creditors	-	1,926
Directors' current accounts	110,632	71,132
Accrued expenses	2,281	2,160
	183,354	97,388

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

	31.7.21 £	31.7.20 £
Bank loans - repayable after more than one year	110,488	132,127