

**REGISTERED NUMBER: 03640117 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020  
FOR  
BROOKSIDE STUD LIMITED**

**BROOKSIDE STUD LIMITED (REGISTERED NUMBER: 03640117)**

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FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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**BROOKSIDE STUD LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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**DIRECTOR:** J James

**SECRETARY:** Mrs K James

**REGISTERED OFFICE:** 90 High Street  
Newmarket  
Suffolk  
CB8 8FE

**REGISTERED NUMBER:** 03640117 (England and Wales)

**ACCOUNTANTS:** Hardcastle Burton (Newmarket) Limited  
Chartered Certified Accountants  
90 High Street  
Newmarket  
Suffolk  
CB8 8FE

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BROOKSIDE STUD LIMITED**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brookside Stud Limited for the year ended 30 September 2020 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of Brookside Stud Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brookside Stud Limited and state those matters that we have agreed to state to the director of Brookside Stud Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Brookside Stud Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Brookside Stud Limited. You consider that Brookside Stud 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 financial statements of Brookside Stud 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 financial statements.

Hardcastle Burton (Newmarket) Limited  
Chartered Certified Accountants  
90 High Street  
Newmarket  
Suffolk  
CB8 8FE

30 June 2021

**BROOKSIDE STUD LIMITED (REGISTERED NUMBER: 03640117)****BALANCE SHEET  
30 SEPTEMBER 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		351,483		359,172
<b>CURRENT ASSETS</b>					
Stocks		5,800		9,200	
Debtors	5	68,774		72,259	
Cash at bank		63,537		19,027	
		<u>138,111</u>		<u>100,486</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>168,552</u>		<u>166,757</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(30,441)</u>		<u>(66,271)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>321,042</b>		<b>292,901</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>303,367</u>		<u>273,705</u>
<b>NET ASSETS</b>			<u><b>17,675</b></u>		<u><b>19,196</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>17,575</u>		<u>19,096</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>17,675</b></u>		<u><b>19,196</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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

**BROOKSIDE STUD LIMITED (REGISTERED NUMBER: 03640117)**

**BALANCE SHEET - continued**  
**30 SEPTEMBER 2020**

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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 director and authorised for issue on 30 June 2021 and were signed by:

J James - Director

The notes form part of these financial statements

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# **BROOKSIDE STUD LIMITED (REGISTERED NUMBER: 03640117)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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### **1. STATUTORY INFORMATION**

Brookside Stud 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, excluding discounts, rebates, value added tax and other sales taxes.

#### **Tangible fixed assets**

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

Improvements to property	- Straight line over 10 years
Plant and machinery	- 25% on reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **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.

### **3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2019 - 3) .

**BROOKSIDE STUD LIMITED (REGISTERED NUMBER: 03640117)****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020****4. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 October 2019 and 30 September 2020	<u>360,980</u>	<u>160,732</u>	<u>521,712</u>
<b>DEPRECIATION</b>			
At 1 October 2019	30,039	132,501	162,540
Charge for year	<u>631</u>	<u>7,058</u>	<u>7,689</u>
At 30 September 2020	<u>30,670</u>	<u>139,559</u>	<u>170,229</u>
<b>NET BOOK VALUE</b>			
At 30 September 2020	<u>330,310</u>	<u>21,173</u>	<u>351,483</u>
At 30 September 2019	<u>330,941</u>	<u>28,231</u>	<u>359,172</u>

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

	2020 £	2019 £
Trade debtors	67,774	71,259
Other debtors	<u>1,000</u>	<u>1,000</u>
	<u>68,774</u>	<u>72,259</u>

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

	2020 £	2019 £
Bank loans and overdrafts	14,000	14,000
Trade creditors	18,528	24,597
Taxation and social security	4,267	6,174
Other creditors	<u>131,757</u>	<u>121,986</u>
	<u>168,552</u>	<u>166,757</u>

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

	2020 £	2019 £
Bank loans	<u>303,367</u>	<u>273,705</u>

**8. ULTIMATE CONTROLLING PARTY**

The director, Mr. J James and his wife, Mrs. K. James each own 50% of the share capital.



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.