

Registered number  
07808516

Brooke Inventories Ltd

Filleted Accounts

31 October 2021

**Brooke Inventories Ltd****Registered number:** 07808516**Balance Sheet****as at 31 October 2021**

|   | Notes | 2021<br>£ | 2020<br>£ |
|---|-------|-----------|-----------|
| <b>Fixed assets</b>                                   |       |           |           |
| Tangible assets                                       | 3     | (12)      | 138       |
| <b>Current assets</b>                                 |       |           |           |
| Cash at bank and in hand                              |       | 34,392    | 22,642    |
| <b>Creditors: amounts falling due within one year</b> | 4     | (6,486)   | (9,303)   |
| <b>Net current assets</b>                             |       | 27,906    | 13,339    |
| <b>Total assets less current liabilities</b>          |       | 27,894    | 13,477    |
| <b>Provisions for liabilities</b>                     |       | -         | (25)      |
| <b>Net assets</b>                                     |       | 27,894    | 13,452    |
| <b>Capital and reserves</b>                           |       |           |           |
| Called up share capital                               |       | 200       | 200       |
| Profit and loss account                               |       | 27,694    | 13,252    |
| <b>Shareholders' funds</b>                            |       | 27,894    | 13,452    |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Justyna Skipirzepa

Director

Approved by the board on 17 January 2022



**Brooke Inventories Ltd**  
**Notes to the Accounts**  
**for the year ended 31 October 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |              |
|---|--------------|
| Plant and machinery                     | over 4 years |
| Fixtures, fittings, tools and equipment | over 4 years |

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Current and deferred tax liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**2 Employees**

| 2021   | 2020   |
|--------|--------|
| Number | Number |

Average number of persons employed by the company

2

2

### 3 Tangible fixed assets

**Plant and  
machinery  
etc  
£**

#### **Cost**

At 1 November 2020

1,593

At 31 October 2021

1,593

#### **Depreciation**

At 1 November 2020

1,455

Charge for the year

150

At 31 October 2021

1,605

#### **Net book value**

At 31 October 2021

(12)

At 31 October 2020

138

### 4 Creditors: amounts falling due within one year

**2021**

**2020**

**£**

**£**

Trade creditors

1,000

1,000

Taxation and social security costs

5,230

8,266

Other creditors

256

37

6,486

9,303

### 5 Other information

Brooke Inventories Ltd is a private company limited by shares and incorporated in England. Its registered office is:

10 Templecombe Way

Morden

Surrey

SM4 4JG

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.