Registered number
07808516

Brooke Inventories Ltd

Filleted Accounts

31 October 2022

Brooke Inventories Ltd

Registered number: 07808516

Balance Sheet

as at 31 October 2022

	Notes		2022		2021
			£		£
Fixed assets					
Tangible assets	3		-		(12)
Current assets					
Cash at bank and in hand		29,387		34,392	
Creditors: amounts falling due within one year	4	(4,535)		(6,486)	
Net current assets			24,852		27,906
Net assets			24,852		27,894
Capital and reserves					
Called up share capital			200		200
Profit and loss account			24,652		27,694
Shareholders' funds			24,852		27,894

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 13 January 2023

Brooke Inventories Ltd

Notes to the Accounts

for the year ended 31 October 2022

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	**2022**	**2021**
	Number	**Number**

Average number of persons employed by the company	2	2

3 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 November 2021	1,593
At 31 October 2022	1,593
Depreciation	
At 1 November 2021	1,605
Charge for the year	(12)
At 31 October 2022	1,593
Net book value	
At 31 October 2022	-
At 31 October 2021	(12)

4 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,320	1,000
Taxation and social security costs	3,201	5,230
Other creditors	14	256
	4,535	6,486

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