

**MARTHA BROOK LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

MARTHA BROOK LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	27,212	32,057
Current assets			
Inventories		83,459	92,985
Debtors	5	18,257	11,868
Cash at bank and in hand		25,734	182,357
		<u>127,450</u>	<u>287,210</u>
Creditors: amounts falling due within one year	6	(169,516)	(88,136)
Net current (liabilities)/assets		<u>(42,066)</u>	<u>199,074</u>
Total assets less current liabilities		(14,854)	231,131
Creditors: amounts falling due after more than one year	7	(72,301)	(30,000)
Net (liabilities)/assets		<u>(87,155)</u>	<u>201,131</u>
Capital and reserves			
Called up share capital		2	2
Share premium		199,024	199,024
Profit and loss account		(286,181)	2,105
Shareholders' funds		<u>(87,155)</u>	<u>201,131</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 12 August 2022 and were signed on its behalf by

C M Keith
Director

Company Registration No. 08555346

MARTHA BROOK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Statutory information

Martha Brook Ltd is a private company, limited by shares, registered in England and Wales, registration number 08555346. The registered office is Q West, 1110 Great West Road, Brentford, Middlesex, TW8 0GP, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	3 - 7 years straight line
Fixtures & fittings	5 years straight line

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

MARTHA BROOK LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

4 Tangible fixed assets

	Plant & machinery	Fixtures & fittings	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 April 2021	65,054	705	65,759
Additions	4,020	1,278	5,298
At 31 March 2022	69,074	1,983	71,057
Depreciation			
At 1 April 2021	33,438	264	33,702
Charge for the year	9,895	248	10,143
At 31 March 2022	43,333	512	43,845
Net book value			
At 31 March 2022	25,741	1,471	27,212
At 31 March 2021	31,616	441	32,057

5 Debtors

	2022	2021
	£	£
Amounts falling due within one year		
Trade debtors	2,735	1,794
Accrued income and prepayments	9,391	5,269
Other debtors	6,131	4,805
	18,257	11,868

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	72,281	-
Trade creditors	66,165	57,594
Taxes and social security	19,931	27,708
Other creditors	11,139	2,647
Accruals	-	187
	169,516	88,136

7 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	72,301	30,000

8 Average number of employees

During the year the average number of employees was 15 (2021: 14).

