

**MARTHA BROOK LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**MARTHA BROOK LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	24,912	27,212
<b>Current assets</b>			
Inventories		91,779	83,459
Debtors		10,332	18,257
Cash at bank and in hand		112,013	25,734
		<u>214,124</u>	<u>127,450</u>
<b>Creditors: amounts falling due within one year</b>		(177,146)	(169,516)
<b>Net current assets/(liabilities)</b>		<u>36,978</u>	<u>(42,066)</u>
<b>Total assets less current liabilities</b>		61,890	(14,854)
<b>Creditors: amounts falling due after more than one year</b>		(157,289)	(72,301)
<b>Net liabilities</b>		<u>(95,399)</u>	<u>(87,155)</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Share premium		448,519	199,024
Profit and loss account		(543,920)	(286,181)
<b>Shareholders' funds</b>		<u>(95,399)</u>	<u>(87,155)</u>

For the year ending 31 March 2023 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.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

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 8 August 2023 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 2023**

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**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.

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**4 Tangible fixed assets**

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 April 2022	71,057
Additions	7,274
Disposals	(5,214)
At 31 March 2023	73,117
<b>Depreciation</b>	
At 1 April 2022	43,845
Charge for the year	9,574
On disposals	(5,214)
At 31 March 2023	48,205
<b>Net book value</b>	
At 31 March 2023	24,912
At 31 March 2022	27,212

**5 Average number of employees**

During the year the average number of employees was 15 (2022: 15).

