

**BROOKER PROPERTIES LIMITED**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022**

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FOR THE YEAR ENDED 31 JANUARY 2022**

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**BROOKER PROPERTIES LIMITED (REGISTERED NUMBER: 02520134)**

**BALANCE SHEET  
31 JANUARY 2022**

|  | Notes | 2022<br>£      | £                | 2021<br>£      | £                |
|--|-------|----------------|------------------|----------------|------------------|
| <b>FIXED ASSETS</b>                          |       |                |                  |                |                  |
| Tangible assets                              | 4     |                | 58,018           |                | 77,322           |
| Investment property                          | 5     |                | <u>4,350,000</u> |                | <u>4,350,000</u> |
|  |       |                | 4,408,018        |                | 4,427,322        |
| <b>CURRENT ASSETS</b>                        |       |                |                  |                |                  |
| Stocks                                       |       | 1,500          |                  | 2,500          |                  |
| Debtors                                      | 6     | 192,547        |                  | 109,688        |                  |
| Cash at bank and in hand                     |       | <u>211,900</u> |                  | <u>281,669</u> |                  |
|  |       | 405,947        |                  | 393,857        |                  |
| <b>CREDITORS</b>                             |       |                |                  |                |                  |
| Amounts falling due within one year          | 7     | <u>184,276</u> |                  | <u>163,384</u> |                  |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>221,671</u>   |                | <u>230,473</u>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 4,629,689        |                | 4,657,795        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |                | <u>435,012</u>   |                | <u>438,567</u>   |
| <b>NET ASSETS</b>                            |       |                | <u>4,194,677</u> |                | <u>4,219,228</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                  |                |                  |
| Called up share capital                      |       |                | 2                |                | 2                |
| Revaluation reserve                          | 8     |                | 2,148,065        |                | 2,148,065        |
| Retained earnings                            |       |                | <u>2,046,610</u> |                | <u>2,071,161</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>4,194,677</u> |                | <u>4,219,228</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 on pages 3 to 6 form part of these financial statements

**BROOKER PROPERTIES LIMITED (REGISTERED NUMBER: 02520134)**

**BALANCE SHEET - continued  
31 JANUARY 2022**

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 20 October 2022 and were signed on its behalf by:

C D Venn - Director

The notes on pages 3 to 6 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2022**

**1. STATUTORY INFORMATION**

Brooker Properties Limited is a private company limited by shares. The company is registered in England under number 02520134 and the registered office is Barclays Bank Chambers, Stratford upon Avon, Warwickshire, CV37 6AH. The company's place of business is Goldicote Business Park, Banbury Road, Stratford upon Avon, Warwickshire, CV37 7NB.

**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 as modified by the revaluation of certain assets.

**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 the cost less estimated residual value of each asset over its estimated useful life.

Plant and equipment etc - 33% on cost, 25% on reducing balance, 20% on cost, 15% on cost and straight line over 20 years

**Government grants**

Revenue grants received are credited to the profit and loss account as and when the relevant expenditure has been incurred.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**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 Profit and Loss Account, 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2022**

**2. ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 3 ) .

**4. TANGIBLE FIXED ASSETS**

|   | Plant and<br>equipment<br>etc<br>£ |
|---|------------------------------------|
| <b>COST</b>                               |                                    |
| At 1 February 2021<br>and 31 January 2022 | <u>446,736</u>                     |
| <b>DEPRECIATION</b>                       |                                    |
| At 1 February 2021                        | 369,414                            |
| Charge for year                           | <u>19,304</u>                      |
| At 31 January 2022                        | <u>388,718</u>                     |
| <b>NET BOOK VALUE</b>                     |                                    |
| At 31 January 2022                        | <u>58,018</u>                      |
| At 31 January 2021                        | <u>77,322</u>                      |

**5. INVESTMENT PROPERTY**

|   | Total<br>£       |
|---|------------------|
| <b>FAIR VALUE</b>                         |                  |
| At 1 February 2021<br>and 31 January 2022 | <u>4,350,000</u> |
| <b>NET BOOK VALUE</b>                     |                  |
| At 31 January 2022                        | <u>4,350,000</u> |
| At 31 January 2021                        | <u>4,350,000</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2022**

**5. INVESTMENT PROPERTY - continued**

Fair value at 31 January 2022 is represented by:

|                   | £                |
|-------------------|------------------|
| Valuation in 2015 | 29,550           |
| Valuation in 2008 | 150,000          |
| Valuation in 2007 | 150,000          |
| Valuation in 2006 | 143,055          |
| Valuation in 2005 | 333,000          |
| Valuation in 2004 | 138,692          |
| Valuation in 2003 | 109,516          |
| Valuation in 2002 | 115,560          |
| Valuation in 2001 | 45,534           |
| Valuation in 2000 | 933,158          |
| Cost              | <u>2,201,935</u> |
|                   | <u>4,350,000</u> |

If freehold investment properties had not been revalued they would have been included at the following historical cost:

|      | 2022<br>£        | 2021<br>£        |
|------|------------------|------------------|
| Cost | <u>2,201,935</u> | <u>2,201,935</u> |

Freehold investment properties were valued on an open market basis on 31 January 2022 by C D Venn, a director of the company .

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

|               | 2022<br>£      | 2021<br>£      |
|---------------|----------------|----------------|
| Trade debtors | 135,983        | 70,707         |
| Other debtors | <u>56,564</u>  | <u>38,981</u>  |
|               | <u>192,547</u> | <u>109,688</u> |

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

|                              | 2022<br>£      | 2021<br>£      |
|------------------------------|----------------|----------------|
| Trade creditors              | 59,854         | 67,686         |
| Taxation and social security | 82,327         | 74,267         |
| Other creditors              | <u>42,095</u>  | <u>21,431</u>  |
|                              | <u>184,276</u> | <u>163,384</u> |

**BROOKER PROPERTIES LIMITED (REGISTERED NUMBER: 02520134)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2022**

**8. RESERVES**

At 1 February 2021  
and 31 January 2022

Revaluation  
reserve  
£

2,148,065



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.