

BROOK HOUSE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 DECEMBER 2019
PAGES FOR FILING WITH REGISTRAR



BROOK HOUSE LIMITED

BALANCE SHEET

AS AT 30 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	4		923		1,231
Current assets					
Debtors	5	20,001		20,000	
Cash at bank and in hand		182,419		158,953	
		<u>202,420</u>		<u>178,953</u>	
Creditors: amounts falling due within one year	6	<u>(52,824)</u>		<u>(63,139)</u>	
Net current assets			149,596		115,814
Total assets less current liabilities			<u>150,519</u>		<u>117,045</u>
Provisions for liabilities	8		(176)		(234)
Net assets			<u>150,343</u>		<u>116,811</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			150,243		116,711
Total equity			<u>150,343</u>		<u>116,811</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) 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 of the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

BROOK HOUSE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 30 DECEMBER 2019

The financial statements were approved by the board of directors and authorised for issue on 30 September 2020 and are signed on its behalf by:



Ms A Pim
Director

BROOK HOUSE LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 DECEMBER 2019

	Notes	Share capital £	Profit and loss reserves £	Total £
Balance at 31 December 2017		100	78,751	78,851
Year ended 30 December 2018:				
Profit and total comprehensive income for the year		-	42,160	42,160
Dividends		-	(4,200)	(4,200)
Balance at 30 December 2018		100	116,711	116,811
Year ended 30 December 2019:				
Profit and total comprehensive income for the year		-	39,732	39,732
Dividends		-	(6,200)	(6,200)
Balance at 30 December 2019		100	150,243	150,343

BROOK HOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 DECEMBER 2019

1 Accounting policies

Company information

Brook House Limited is a private company limited by shares incorporated in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discount, rebates, value added tax and other sales taxes.

1.3 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	25% on reducing balance
Computer equipment	20% on cost

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

1.4 Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax

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.

BROOK HOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 DECEMBER 2019

1 Accounting policies

(Continued)

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reserved 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 law that have been enacted or substantively enacted by the period 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.

1.5 Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

2 Operating profit

	2019	2018
	£	£
Operating profit for the year is stated after charging:		
Depreciation - owned assets	156	202

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:2

	2019	2018
	Number	Number
Total	2	2

BROOK HOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 DECEMBER 2019

4 Tangible fixed assets

	Plant and machinery £	Computer equipment £	Total £
Cost			
At 31 December 2018 and 30 December 2019	6,396	2,074	8,470
Depreciation and impairment			
At 31 December 2018	6,396	843	7,239
Depreciation charged in the year	-	308	308
At 30 December 2019	6,396	1,151	7,547
Carrying amount			
At 30 December 2019	-	923	923
At 30 December 2018	-	1,231	1,231

5 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	1	-
Other debtors	20,000	20,000
	20,001	20,000

6 Creditors: amounts falling due within one year

	2019 £	2018 £
Corporation tax	9,283	9,744
Other taxation and social security	4,655	5,229
Other creditors	37,686	47,166
Accruals and deferred income	1,200	1,000
	52,824	63,139

7 Provisions for liabilities

	2019 £	2018 £
Deferred tax liabilities	176	234

8 Deferred taxation

Accelerated capital allowances	(176)	-
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BROOK HOUSE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 DECEMBER 2019

8 Deferred taxation

(Continued)

	2019 £
Liability at 31 December 2018	234
Credit to profit or loss	(58)
Liability at 30 December 2019	<u>176</u>