

REGISTERED NUMBER: 07525993 (England and Wales)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2018
FOR
BROOKING & CHELL LTD

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FOR THE YEAR ENDED 30 APRIL 2018**

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BROOKING & CHELL LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2018

DIRECTORS:

J E T Brooking
E P Chell

REGISTERED OFFICE:

1 Tape Street
Cheadle
Stoke On Trent
Staffordshire
ST10 1BB

REGISTERED NUMBER:

07525993 (England and Wales)

ACCOUNTANTS:

Curtis Accountants Ltd
1 Tape Street
Cheadle
Stoke On Trent
Staffordshire
ST10 1BB

**STATEMENT OF FINANCIAL POSITION
30 APRIL 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Property, plant and equipment	4		6,571		8,268
CURRENT ASSETS					
Debtors	5	16,719		13,761	
Cash at bank		<u>9,043</u>		<u>12,766</u>	
		25,762		26,527	
CREDITORS					
Amounts falling due within one year	6	<u>31,767</u>		<u>32,498</u>	
NET CURRENT LIABILITIES			<u>(6,005)</u>		<u>(5,971)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			566		2,297
PROVISIONS FOR LIABILITIES	7		<u>1,248</u>		<u>1,654</u>
NET (LIABILITIES)/ASSETS			<u>(682)</u>		<u>643</u>
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings			<u>(686)</u>		<u>639</u>
SHAREHOLDERS' FUNDS			<u>(682)</u>		<u>643</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 5 July 2018 and were signed on its behalf by:

E P Chell - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2018**

1. STATUTORY INFORMATION

BROOKING & CHELL LTD is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

The financial statements have been prepared on a going concern basis which assumes that the Company will continue in operational existence for the foreseeable future.

Turnover

Revenue 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 each asset over its estimated useful life.

Equipment - 25% on reducing balance

Motor vehicles - 25% on reducing balance

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 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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2017 - 1).

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2018**

4. PROPERTY, PLANT AND EQUIPMENT

	Equipment	Motor	Totals
	£	vehicles	£
		£	
COST			
At 1 May 2017	5,917	11,995	17,912
Additions	495	-	495
At 30 April 2018	<u>6,412</u>	<u>11,995</u>	<u>18,407</u>
DEPRECIATION			
At 1 May 2017	4,024	5,620	9,644
Charge for year	598	1,594	2,192
At 30 April 2018	<u>4,622</u>	<u>7,214</u>	<u>11,836</u>
NET BOOK VALUE			
At 30 April 2018	<u>1,790</u>	<u>4,781</u>	<u>6,571</u>
At 30 April 2017	<u>1,893</u>	<u>6,375</u>	<u>8,268</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade debtors	8,518	5,177
Debtors and Prepayments	<u>8,201</u>	<u>8,584</u>
	<u>16,719</u>	<u>13,761</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	(2)	-
Tax	-	3,092
VAT	2,271	2,422
Directors' current accounts	23,766	22,407
Creditors and Accruals	<u>5,732</u>	<u>4,577</u>
	<u>31,767</u>	<u>32,498</u>

7. PROVISIONS FOR LIABILITIES

	2018	2017
	£	£
Deferred tax	<u>1,248</u>	<u>1,654</u>
		Deferred tax
		£
Balance at 1 May 2017		1,654
Provided during year		<u>(406)</u>
Balance at 30 April 2018		<u>1,248</u>

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
BROOKING & CHELL LTD**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Statement of Comprehensive Income and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of BROOKING & CHELL LTD for the year ended 30 April 2018 which comprise the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of BROOKING & CHELL LTD, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of BROOKING & CHELL LTD and state those matters that we have agreed to state to the Board of Directors of BROOKING & CHELL LTD, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that BROOKING & CHELL LTD has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of BROOKING & CHELL LTD. You consider that BROOKING & CHELL LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of BROOKING & CHELL LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Curtis Accountants Ltd
1 Tape Street
Cheadle
Stoke On Trent
Staffordshire
ST10 1BB

5 July 2018

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.