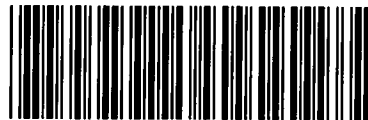


COMPANY REGISTRATION NUMBER: 09826931

Brook Leisure Group Limited
Filleted Unaudited Financial Statements
For the year ended
30 April 2018

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Brook Leisure Group Limited

Financial Statements

Year ended 30 April 2018

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Brook Leisure Group Limited

Officers and Professional Advisers

Director	J L Brook
Company secretary	Matthew Bell
Registered office	The Brook Group of Companies Lower Plaza 1 Gateway Plaza Fitzwilliam Street Barnsley United Kingdom S70 2RF
Accountants	Ford Campbell Freedman Limited Chartered Accountants 34 Park Cross Street Leeds LS1 2QH

Brook Leisure Group Limited

Chartered Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Brook Leisure Group Limited

Year ended 30 April 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brook Leisure Group Limited for the year ended 30 April 2018, which comprise the statement of financial position 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation.

Ford Campbell Freedman LTD

FORD CAMPBELL FREEDMAN LIMITED
Chartered Accountants

34 Park Cross Street
Leeds
LS1 2QH

16 January 2019

Brook Leisure Group Limited

Statement of Financial Position

30 April 2018

	Note	2018 £	2017 £
Fixed assets			
Intangible assets	5	5,500	7,500
Tangible assets	6	5,463	7,218
Investments	7	964,797	964,795
		<u>975,760</u>	<u>979,513</u>
Current assets			
Debtors	8	2,620,343	1,884,009
Cash at bank and in hand		41,461	76,999
		<u>2,661,804</u>	<u>1,961,008</u>
Creditors: amounts falling due within one year	9	<u>1,135,483</u>	<u>152,694</u>
Net current assets		<u>1,526,321</u>	<u>1,808,314</u>
Total assets less current liabilities		<u>2,502,081</u>	<u>2,787,827</u>
Creditors: amounts falling due after more than one year	10	<u>1,900,000</u>	<u>1,900,000</u>
Net assets		<u>602,081</u>	<u>887,827</u>
Capital and reserves			
Called up share capital		200	200
Profit and loss account		601,881	887,627
Shareholders funds		<u>602,081</u>	<u>887,827</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- 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;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.

The notes on pages 5 to 8 form part of these financial statements.

Brook Leisure Group Limited

Statement of Financial Position *(continued)*

30 April 2018

These financial statements were approved by the board of directors and authorised for issue on 11 JANUARY 2019, and are signed on behalf of the board by:



J L Brook
Director

Company registration number: 09826931

The notes on pages 5 to 8 form part of these financial statements.

Brook Leisure Group Limited

Notes to the Financial Statements

Year ended 30 April 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is The Brook Group of Companies, Lower Plaza 1, Gateway Plaza, Fitzwilliam Street, Barnsley, S70 2RF, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Consolidation

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are recorded at the fair value at the acquisition date.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Intellectual property - 20% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Brook Leisure Group Limited

Notes to the Financial Statements *(continued)*

Year ended 30 April 2018

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	-	10% straight line
Equipment	-	20% straight line

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2017: 3).

5. Intangible assets

	Intellectual property £
Cost	
At 1 May 2017 and 30 April 2018	<u>10,000</u>
Amortisation	
At 1 May 2017	2,500
Charge for the year	<u>2,000</u>
At 30 April 2018	<u>4,500</u>
Carrying amount	
At 30 April 2018	<u>5,500</u>
At 30 April 2017	<u>7,500</u>

Brook Leisure Group Limited

Notes to the Financial Statements *(continued)*

Year ended 30 April 2018

6. Tangible assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 May 2017 and 30 April 2018	<u>695</u>	<u>8,425</u>	<u>9,120</u>
Depreciation			
At 1 May 2017	87	1,815	1,902
Charge for the year	<u>70</u>	<u>1,685</u>	<u>1,755</u>
At 30 April 2018	<u>157</u>	<u>3,500</u>	<u>3,657</u>
Carrying amount			
At 30 April 2018	<u>538</u>	<u>4,925</u>	<u>5,463</u>
At 30 April 2017	<u>608</u>	<u>6,610</u>	<u>7,218</u>

7. Investments

	Shares in group undertakings £
Cost	
At 1 May 2017	1,894,415
Additions	<u>2</u>
At 30 April 2018	<u>1,894,417</u>
Impairment	
At 1 May 2017 and 30 April 2018	<u>929,620</u>
Carrying amount	
At 30 April 2018	<u>964,797</u>
At 30 April 2017	<u>964,795</u>

8. Debtors

	2018 £	2017 £
Trade debtors	5,792	7,445
Amounts owed by group undertakings and undertakings in which the company has a participating interest	290,925	1,868,623
Other debtors	<u>2,323,626</u>	<u>7,941</u>
	<u>2,620,343</u>	<u>1,884,009</u>

Brook Leisure Group Limited

Notes to the Financial Statements *(continued)*

Year ended 30 April 2018

9. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	10,363	5,399
Amounts owed to group undertakings and undertakings in which the company has a participating interest	1,092,244	–
Social security and other taxes	3,437	85,180
Other creditors	29,439	62,115
	<u>1,135,483</u>	<u>152,694</u>

10. Creditors: amounts falling due after more than one year

	2018 £	2017 £
Other creditors	<u>1,900,000</u>	<u>1,900,000</u>

The above £1,900,000 creditor is secured over the certain assets of the company.

11. Related party transactions

During the year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2018 £	2017 £	2018 £	2017 £
Management charges receivable from group companies	280,000	390,000	–	–
Management charges payable to companies under common control	24,000	84,000	–	–
Loans from & interest payable to companies under common control	79,235	76,955	1,900,000	1,900,000
Loans to & interest receivable from companies under common control	15,718	–	1,972,253	–
Loans from & interest payable to group companies	2,005	–	1,084,844	–
Loans to & interest receivable from group companies	572	42	196,556	72,782
Dividend income from group company	–	1,800,000	–	1,800,000
Dividends paid	100,000	10,000	–	–
Rent paid to company under common control	<u>8,157</u>	<u>8,031</u>	<u>–</u>	<u>–</u>

There is no controlling party by virtue of shareholdings.