

COMPANY REGISTRATION NUMBER: 11009074

Brookmoor House Ltd
Filleted Financial Statements
31 March 2022

Brookmoor House Ltd

Statement of Financial Position

31 March 2022

| | | 2022 | 2021 |
|---|------|------------|-----------|
| | Note | £ | £ |
| Current assets | | | |
| Debtors | 4 | 129,282 | 142,389 |
| Cash at bank and in hand | | — | 100 |
| | | ----- | ----- |
| | | 129,282 | 142,489 |
| Creditors: amounts falling due within one year | 5 | 262,759 | 209,895 |
| | | ----- | ----- |
| Net current liabilities | | 133,477 | 67,406 |
| | | ----- | ----- |
| Total assets less current liabilities | | (133,477) | (67,406) |
| | | ----- | ----- |
| Net liabilities | | (133,477) | (67,406) |
| | | ----- | ----- |
| Capital and reserves | | | |
| Called up share capital | | 100 | 100 |
| Profit and loss account | | (133,577) | (67,506) |
| | | ----- | ----- |
| Shareholders deficit | | (133,477) | (67,406) |
| | | ----- | ----- |

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 Section 1A of 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 income statement has not been delivered.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 23 March 2023 , and are signed on behalf of the board by:

Mr M D Booth

Director

Company registration number: 11009074

Brookmoor House Ltd

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 1st Floor, 23 Castle Street, Cirencester, GL7 1QD.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3. Employee numbers

The average number of persons employed by the company during the year amounted to Nil (2021: Nil).

4. Debtors

| | 2022 | 2021 |
|---|---------|---------|
| | £ | £ |
| Trade debtors | 17,545 | 3,200 |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | 111,737 | 139,189 |
| | ----- | ----- |
| | 129,282 | 142,389 |
| | ----- | ----- |

5. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|---------|---------|
| | £ | £ |
| Trade creditors | 1,229 | 450 |
| Amounts owed to group undertakings and undertakings in which the company has a participating interest | 257,925 | 207,869 |
| Corporation tax | 524 | 514 |
| Other creditors | 3,081 | 1,062 |
| | ----- | ----- |
| | 262,759 | 209,895 |
| | ----- | ----- |

6. Summary audit opinion

The auditor's report for the year dated 23 March 2023 was unqualified .

The senior statutory auditor was Philip Burton BSc FCA , for and on behalf of Bronsens Chartered Certified Accountants .

7. Controlling party

The parent company is Forsters Shelfco 220 Ltd and its ultimate controlling company is WMPProp Group No1 Ltd both incorporated in England. The trading address is 23 Castle Street, Cirencester, GL7 1QD.

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.