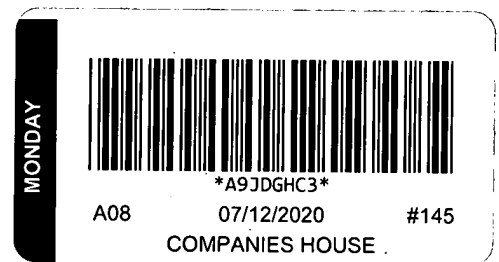


AMENDED

Registered number: 11349127

**BROOK VEGAN FOODS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 8 MAY 2018 TO 31 MAY 2019**



ChadSan Limited

Castle House
Castle Street
Guildford
GU1 3UW

AMENDED

Brook Vegan Foods Limited
Unaudited Financial Statements
For the Period 8 May 2018 to 31 May 2019

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Brook Vegan Foods Limited
Balance Sheet
As at 31 May 2019

Registered number: 11349127

		31 May 2019	
	Notes	£	£
FIXED ASSETS			
Intangible Assets	3		12,942
Tangible Assets	4		57,576
			<u>70,518</u>
CURRENT ASSETS			
Debtors	5	20,015	
Cash at bank and in hand		31,821	
		<u>51,836</u>	
Creditors: Amounts Falling Due Within One Year	6	<u>(187,762)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(135,926)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(65,408)</u>
Creditors: Amounts Falling Due After More Than One Year	7		<u>(16,546)</u>
NET LIABILITIES			<u>(81,954)</u>
CAPITAL AND RESERVES			
Called up share capital	9		123
Share premium account			170,223
Profit and Loss Account			<u>(252,300)</u>
SHAREHOLDERS' FUNDS			<u>(81,954)</u>

AMENDED

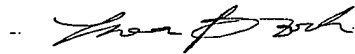
Brook Vegan Foods Limited
Balance Sheet (continued)
As at 31 May 2019

For the period ending 31 May 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board



Mrs Thea Brook

Director

Date 24 Nov 2020

The notes on pages 3 to 5 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Going Concern Disclosure

The directors have identified material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern, however, the going concern basis remains appropriate.

1.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

1.4. Intangible Fixed Assets and Amortisation - Other Intangible

It is amortised to profit and loss account over its estimated economic life of 10 years.

1.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25%
Fixtures & Fittings	25%
Computer Equipment	33.33%

1.6. Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows 6

Brook Vegan Foods Limited
Notes to the Financial Statements (continued)
For the Period 8 May 2018 to 31 May 2019

3. Intangible Assets

	Other £
Cost	
As at 8 May 2018	13,800
As at 31 May 2019	<u>13,800</u>
Amortisation	
As at 8 May 2018	858
As at 31 May 2019	<u>858</u>
Net Book Value	
As at 31 May 2019	<u>12,942</u>
As at 8 May 2018	<u>12,942</u>

4. Tangible Assets

	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
As at 8 May 2018	2,495	60,138	1,528	64,161
As at 31 May 2019	<u>2,495</u>	<u>60,138</u>	<u>1,528</u>	<u>64,161</u>
Depreciation				
As at 8 May 2018	318	6,029	238	6,585
As at 31 May 2019	<u>318</u>	<u>6,029</u>	<u>238</u>	<u>6,585</u>
Net Book Value				
As at 31 May 2019	<u>2,177</u>	<u>54,109</u>	<u>1,290</u>	<u>57,576</u>
As at 8 May 2018	<u>2,177</u>	<u>54,109</u>	<u>1,290</u>	<u>57,576</u>

5. Debtors

	31 May 2019 £
Due within one year	
Trade debtors	1,148
Prepayments and accrued income	2,594
Other debtors	6,025
VAT	<u>10,248</u>
	<u>20,015</u>

Brook Vegan Foods Limited
Notes to the Financial Statements (continued)
For the Period 8 May 2018 to 31 May 2019

6. Creditors: Amounts Falling Due Within One Year

	31 May 2019
	£
Net obligations under finance lease and hire purchase contracts	8,671
Trade creditors	13,709
Bank loans and overdrafts	143,000
Other creditors	3,548
Directors' loan accounts	18,834
	<u>187,762</u>

7. Creditors: Amounts Falling Due After More Than One Year

	31 May 2019
	£
Net obligations under finance lease and hire purchase contracts	16,546
	<u>16,546</u>

8. Obligations Under Finance Leases and Hire Purchase

	31 May 2019
	£
The maturity of these amounts is as follows:	
Amounts Payable:	
Within one year	8,671
Between one and five years	16,546
	<u>25,217</u>
	<u>25,217</u>

9. Share Capital

	31 May 2019
Allotted, Called up and fully paid	123

10. General Information

Brook Vegan Foods Limited is a private company, limited by shares, incorporated in England & Wales, registered number 11349127. The registered office is 84a Manor Road, Wallington, SM6 0AD.