

COMPANY REGISTRATION NUMBER: 11986002

Brookworth (West Horsley) Limited
Filleted Financial Statements
31 March 2022



TURPIN BARKER ARMSTRONG
Chartered Certified Accountants & statutory auditor
Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

Brookworth (West Horsley) Limited

Statement of Financial Position

31 March 2022

	Note	31 Mar 22 £	31 Dec 20 £
Current assets			
Stocks		14,782,794	8,493,226
Debtors	4	155,404	8,940
Cash at bank and in hand		490,934	1
		<u>15,429,132</u>	<u>8,502,167</u>
Creditors: amounts falling due within one year	5	<u>15,429,134</u>	<u>8,502,166</u>
Net current (liabilities)/assets		<u>(2)</u>	<u>1</u>
Total assets less current liabilities		<u>(2)</u>	<u>1</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(3)	—
Shareholder (deficit)/funds		<u>(2)</u>	<u>1</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 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 statement of income and retained earnings 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 22-12-2022, and are signed on behalf of the board by:



Mr J D W Barnes
Director

Company registration number: 11986002

The notes on pages 2 to 4 form part of these financial statements.

Brookworth (West Horsley) Limited

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Debtors

	31 Mar 22	31 Dec 20
	£	£
Trade debtors	153,540	–
Other debtors	1,864	8,940
	<u>155,404</u>	<u>8,940</u>

5. Creditors: amounts falling due within one year

	31 Mar 22	31 Dec 20
	£	£
Bank loans and overdrafts	7,192,875	–
Trade creditors	601,746	14,331
Amounts owed to group undertakings and undertakings in which the company has a participating interest	6,273,406	8,487,835
Social security and other taxes	23,867	–
Other creditors	1,337,240	–
	<u>15,429,134</u>	<u>8,502,166</u>

The bank loan in the sum of £7,192,875 is secured.

6. Summary audit opinion

The auditor's report for the period dated 22/12/2022 was unqualified.

The senior statutory auditor was David Payne BA(Hons) FCA, for and on behalf of Turpin Barker Armstrong.

7. Director's advances, credits and guarantees

At no point in the year did advances/credits to the directors loan account result in an overdrawn position.

Brookworth (West Horsley) Limited

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

8. Controlling party

The company's immediate parent company is Brookworth Homes (Holdings) Limited.

The company's ultimate parent company is Surrey Blue Limited.

The company's ultimate controlling party is Mr J D W Barnes.