

Company Registration No. 10487267 (England and Wales)

**BROOKE RACE EXHAUSTS LTD.**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2018**  
**PAGES FOR FILING WITH REGISTRAR**

**BROOKE RACE EXHAUSTS LTD.**

**CONTENTS**

---

	<b>Page</b>
Balance sheet	1 - 2
Notes to the financial statements	3 - 4

---

## **BROOKE RACE EXHAUSTS LTD.**

### **BALANCE SHEET**

***AS AT 30 NOVEMBER 2018***

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	3		8,411		839
<b>Current assets</b>					
Debtors	4	23,777		2,944	
Cash at bank and in hand		1,308		7,349	
		<u>25,085</u>		<u>10,293</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(12,686)</u>		<u>(11,035)</u>	
<b>Net current assets/(liabilities)</b>			12,399		(742)
<b>Total assets less current liabilities</b>			<u>20,810</u>		<u>97</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss reserves			<u>20,710</u>		<u>(3)</u>
<b>Total equity</b>			<u>20,810</u>		<u>97</u>

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

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

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.

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.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

**BROOKE RACE EXHAUSTS LTD.**

**BALANCE SHEET (CONTINUED)**

***AS AT 30 NOVEMBER 2018***

---

The financial statements were approved and signed by the director and authorised for issue on 15 April 2019

.....  
**Mr E C Brooke**

**Company Registration No. 10487267**

# **BROOKE RACE EXHAUSTS LTD.**

## **NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 30 NOVEMBER 2018***

---

### **1 Accounting policies**

#### **Company information**

Brooke Race Exhausts Ltd. is a private company limited by shares incorporated in England and Wales. The registered office is 7 The Office Campus, Paragon Business Village, Red Hall Court, Wakefield, West Yorkshire, England, WF1 2UY.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

#### **1.2 Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

#### **1.3 Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & machinery etc - 20% on cost

#### **1.4 Taxation**

Taxation for the period 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 balance sheet date.

### **2 Employees**

The average monthly number of persons (including directors) employed by the company during the year was 1 (2017 - 1).

# **BROOKE RACE EXHAUSTS LTD.**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 NOVEMBER 2018**

### **3 Tangible fixed assets**

#### **Plant and machinery etc £**

#### **Cost**

At 1 December 2017 921

Additions 7,756

At 30 November 2018 8,677

#### **Depreciation and impairment**

At 1 December 2017 82

Depreciation charged in the year 184

At 30 November 2018 266

#### **Carrying amount**

At 30 November 2018 8,411

At 30 November 2017 839

### **4 Debtors**

**2018 2017**

**Amounts falling due within one year: £ £**

Trade debtors - 1

Other debtors 23,777 2,943

23,777 2,944

### **5 Creditors: amounts falling due within one year**

**2018 2017**

**£ £**

Trade creditors 3,298 3,323

Corporation tax 3,707 1,032

Other taxation and social security 1,001 -

Other creditors 4,680 6,680

12,686 11,035

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.