

**REGISTERED NUMBER: 00711971 (England and Wales)**

**Unaudited Financial Statements  
for the Year Ended 30 April 2022  
for  
Brooks Crownhill Patternmakers Limited**

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for the Year Ended 30 April 2022

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**Brooks Crownhill Patternmakers Limited**

**Company Information  
for the Year Ended 30 April 2022**

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<b>DIRECTORS:</b>	Mr D A Coggins S J Coggins L Henderson P North
<b>SECRETARY:</b>	D A Coggins
<b>REGISTERED OFFICE:</b>	Unit 3, 8 Macadam Way Portway West Business Park Andover Hampshire SP10 3XW
<b>BUSINESS ADDRESS:</b>	Unit 3 - 8 Macadam Way Portway West Business Park Andover Hampshire SP10 3XW
<b>REGISTERED NUMBER:</b>	00711971 (England and Wales)
<b>ACCOUNTANTS:</b>	LMW Limited Riverside View Basing Road Old Basing Basingstoke Hampshire RG24 7AL

**Brooks Crownhill Patternmakers Limited (Registered number: 00711971)**

**Balance Sheet  
30 April 2022**

	Notes	30.4.22	£	30.4.21	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,375,745		943,032
<b>CURRENT ASSETS</b>					
Stocks		502,338		502,338	
Debtors	5	1,877,589		1,132,996	
Cash at bank		<u>213,870</u>		<u>613,884</u>	
		2,593,797		2,249,218	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,787,752</u>		<u>1,582,206</u>	
<b>NET CURRENT ASSETS</b>			<u>806,045</u>		<u>667,012</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,181,790		1,610,044
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(761,951)		(689,464)
<b>PROVISIONS FOR LIABILITIES</b>	10		<u>(226,029)</u>		<u>(133,737)</u>
<b>NET ASSETS</b>			<u>1,193,810</u>		<u>786,843</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	11		5,208		5,208
Capital redemption reserve			3,991		3,991
Retained earnings			<u>1,184,611</u>		<u>777,644</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,193,810</u>		<u>786,843</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

**Balance Sheet - continued  
30 April 2022**

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 6 July 2022 and were signed on its behalf by:

S J Coggins - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2022

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1. **STATUTORY INFORMATION**

Brooks Crownhill Patternmakers Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

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

**Tangible fixed assets**

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

Leasehold property	- in accordance with the property
Leasehold Improvements	- 10% on cost
Plant and machinery	- 33% on cost, 20% on cost and 10% on cost
Motor vehicles	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Financial instruments**

Debtors and creditors payable/receivable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price, including transaction costs. Subsequently they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

## 2. ACCOUNTING POLICIES - continued

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, adjusted for indexation where applicable.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Impairment**

Assets not measured at fair value are reviewed for any indication that an asset may be impaired at each balance sheet date. The directors review the carrying amount of the relevant assets and compare them to their market values and recoverable amounts. Where the carrying amount exceeds this, an impairment loss is recognised in profit or loss, unless the asset is carried at a revalued amount, where the impairment loss is a revaluation decrease.

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 92 (2021 - 76 ).

## 4. TANGIBLE FIXED ASSETS

	Leasehold property £	Leasehold Improvements £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 May 2021	157,154	404,760	3,510,829	104,506	4,177,249
Additions	-	217,647	335,364	-	553,011
Disposals	-	-	-	(17,028)	(17,028)
At 30 April 2022	<u>157,154</u>	<u>622,407</u>	<u>3,846,193</u>	<u>87,478</u>	<u>4,713,232</u>
<b>DEPRECIATION</b>					
At 1 May 2021	134,164	66,551	2,962,979	70,523	3,234,217
Charge for year	2,982	58,029	47,578	11,709	120,298
Eliminated on disposal	-	-	-	(17,028)	(17,028)
At 30 April 2022	<u>137,146</u>	<u>124,580</u>	<u>3,010,557</u>	<u>65,204</u>	<u>3,337,487</u>
<b>NET BOOK VALUE</b>					
At 30 April 2022	<u>20,008</u>	<u>497,827</u>	<u>835,636</u>	<u>22,274</u>	<u>1,375,745</u>
At 30 April 2021	<u>22,990</u>	<u>338,209</u>	<u>547,850</u>	<u>33,983</u>	<u>943,032</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

5.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		30.4.22	30.4.21
		£	£
	Trade debtors	1,812,632	963,060
	Other debtors	64,957	169,936
		<u>1,877,589</u>	<u>1,132,996</u>
6.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		30.4.22	30.4.21
		£	£
	Bank loans and overdrafts	538,340	371,333
	Hire purchase contracts (see note 8)	130,552	85,457
	Trade creditors	871,045	729,858
	Taxation and social security	123,678	275,664
	Other creditors	124,137	119,894
		<u>1,787,752</u>	<u>1,582,206</u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
		30.4.22	30.4.21
		£	£
	Bank loans	377,288	495,812
	Hire purchase contracts (see note 8)	384,663	193,652
		<u>761,951</u>	<u>689,464</u>
	Amounts falling due in more than five years:		
	Repayable by instalments		
	Bank loans more than 5 years	<u>64,434</u>	<u>86,274</u>
8.	<b>LEASING AGREEMENTS</b>		
	Minimum lease payments fall due as follows:		
		Hire purchase contracts	
		30.4.22	30.4.21
		£	£
	Net obligations repayable:		
	Within one year	130,552	85,457
	Between one and five years	384,663	193,652
		<u>515,215</u>	<u>279,109</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

8. LEASING AGREEMENTS - continued

	Non-cancellable	operating leases
	30.4.22	30.4.21
	£	£
Within one year	65,385	191,951
Between one and five years	129,124	75,650
In more than five years	588,016	599,324
	<u>782,525</u>	<u>866,925</u>

9. SECURED DEBTS

The following secured debts are included within creditors:

	30.4.22	30.4.21
	£	£
Bank loans	510,943	626,496
Hire purchase contracts	515,215	279,109
	<u>1,026,158</u>	<u>905,605</u>

Bank loans are secured by a fixed and floating charge over the company's assets and by a personal guarantee of £50,000 each from the directors D A Coggins and S J Coggins.

Hire purchase creditors are secured over the assets which they relate to.

10. PROVISIONS FOR LIABILITIES

	30.4.22	30.4.21
	£	£
Deferred tax	<u>226,029</u>	<u>133,737</u>
		Deferred tax
		£
Balance at 1 May 2021		133,737
Accelerated capital allowances		92,292
Balance at 30 April 2022		<u>226,029</u>

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			30.4.22	30.4.21
Number:	Class:	Nominal value:	£	£
5,208	Ordinary	£1	<u>5,208</u>	<u>5,208</u>

12. RELATED PARTY DISCLOSURES

At the year end £61,012 (2021: £80,770) was owed to the directors.

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.