REGISTERED NUMBER: 03876310 (England and Wales)

# Financial Statements

## for the Year Ended 30 September 2024

## for

## Yorke Brooks Management Ltd

# Contents of the Financial Statements for the Year Ended 30 September 2024


| | Page |
|---|---|
| Company Information | 1 |
| Balance Sheet | 2 |
| Notes to the Financial Statements | 3 |

| | |
|---|---|
| **DIRECTORS:** | G S Yorke-Brooks<br>C E Yorke-Brooks |
| **SECRETARY:** | C E Yorke-Brooks |
| **REGISTERED OFFICE:** | Oriel House<br>2 - 8 Oriel Road<br>Bootle<br>Merseyside<br>L20 7EP |
| **REGISTERED NUMBER:** | 03876310 (England and Wales) |
| **ACCOUNTANTS:** | SB&P<br>Chartered Accountants<br>Oriel House<br>2/8 Oriel Road<br>Bootle<br>Merseyside<br>L20 7EP |

## Balance Sheet
## 30 September 2024

| | Notes | 30.9.24 £ | £ | 30.9.23 £ | £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Investment property | 4 | | **180,000** | | 180,000 |
| **CURRENT ASSETS** | | | | | |
| Cash at bank | | **780** | | 770 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 5 | **245,755** | | 242,617 | |
| **NET CURRENT LIABILITIES** | | | **(244,975)** | | (241,847) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **(64,975)** | | (61,847) |
| **CAPITAL AND RESERVES** | | | | | |
| Called up share capital | 6 | | **1,000** | | 1,000 |
| Retained earnings | | | **(65,975)** | | (62,847) |
| **SHAREHOLDERS' FUNDS** | | | **(64,975)** | | (61,847) |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 1 June 2025 and were signed on its behalf by:

G S Yorke-Brooks - Director

C E Yorke-Brooks - Director

The notes form part of these financial statements

## 1. STATUTORY INFORMATION

Yorke Brooks Management Ltd 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 as modified by the revaluation of certain assets.

**Investment property**
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Taxation**
Taxation for the year 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.

**Deferred tax**
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

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.

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2023 - NIL).

## 4. INVESTMENT PROPERTY

| | Total<br>£ |
|---|---|
| **FAIR VALUE** | |
| At 1 October 2023 | |
| and 30 September 2024 | **180,000** |
| **NET BOOK VALUE** | |
| At 30 September 2024 | **180,000** |
| At 30 September 2023 | 180,000 |

## 4. INVESTMENT PROPERTY - continued

Fair value at 30 September 2024 is represented by:

| | £ |
|---|---|
| Valuation in 2018 | **323,900** |
| Valuation in 2021 | **(143,900)** |
| | **180,000** |

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | **30.9.24** | 30.9.23 |
|---|---|---|
| | **£** | £ |
| Trade creditors | **-** | (1) |
| Inter company creditor | **229,242** | 226,105 |
| Directors' loan accounts | **16,513** | 16,513 |
| | **245,755** | 242,617 |

## 6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | **30.9.24** | 30.9.23 |
|---|---|---|---|---|
| | | | **£** | £ |
| 1,000 | Ordinary | £1 | **1,000** | 1,000 |

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.