

**Abbreviated Accounts**  
**for the Year Ended 31 March 2007**  
**for**  
**JOHN BROOKE & SONS HOLDINGS LTD**



**JOHN BROOKE & SONS HOLDINGS LTD**

**Contents of the Abbreviated Accounts  
for the Year Ended 31 March 2007**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Report of the Independent Auditors on the Abbreviated Accounts</b>	<b>2</b>
<b>Abbreviated Balance Sheet</b>	<b>3</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

**JOHN BROOKE & SONS HOLDINGS LTD**

**Company Information  
for the Year Ended 31 March 2007**

**DIRECTORS:** M R H Brooke  
Mrs H T J Roberts

**SECRETARY** Mrs H T J Roberts

**REGISTERED OFFICE.** Brooke's Mill  
Armitage Bridge  
Huddersfield  
West Yorkshire  
HD4 7NR

**REGISTERED NUMBER:** 56189

**AUDITORS:** Riley & Co Limited  
Chartered Accountants and Registered Auditor  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**Report of the Independent Auditors to  
John Brooke & Sons Holdings Ltd  
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages three to six, together with the financial statements of John Brooke & Sons Holdings Ltd for the year ended 31 March 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's Report on Abbreviated Accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Riley & Co Limited  
Chartered Accountants and Registered Auditor  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

*Riley & Co Ltd*

Date **18 October 2007**

**JOHN BROOKE & SONS HOLDINGS LTD**

**Abbreviated Balance Sheet  
31 March 2007**

	Notes	31 3 07		31 3 06	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		24,471		3,905
Investments	3		2,825,825		2,692,089
Investment property	4		2,574,425		2,604,425
			<u>5,424,721</u>		<u>5,300,419</u>
<b>CURRENT ASSETS</b>					
Debtors		35,966		42,648	
Cash at bank and in hand		380,460		225,031	
		<u>416,426</u>		<u>267,679</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		235,023		147,109	
<b>NET CURRENT ASSETS</b>			<u>181,403</u>		<u>120,570</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>5,606,124</u>		<u>5,420,989</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year			322,550		322,550
<b>NET ASSETS</b>			<u><u>5,283,574</u></u>		<u><u>5,098,439</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		420,000		420,000
Revaluation reserve			1,378,103		1,399,990
General reserve			10,000		10,000
Capital reserve			139,362		139,362
Profit and loss account			3,336,109		3,129,087
			<u>5,283,574</u>		<u>5,098,439</u>
<b>SHAREHOLDERS' FUNDS</b>					
			<u><u>5,283,574</u></u>		<u><u>5,098,439</u></u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on its behalf by

**16/10/07**

and were signed on

  
M R H Brooke - Director

The notes form part of these abbreviated accounts

# JOHN BROOKE & SONS HOLDINGS LTD

## Notes to the Abbreviated Accounts for the Year Ended 31 March 2007

### 1 ACCOUNTING POLICIES

#### Basis of preparing the financial statements

Group accounts have not been prepared as the group qualifies as medium sized

#### Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

#### Turnover

Turnover represents net invoiced sales of services, excluding value added tax

#### Tangible fixed assets

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

Plant and machinery etc	- 20% on cost and 10% on cost
-------------------------	----------------------------------

#### Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve

#### Deferred tax

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

#### Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account

### 2 TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 April 2006	213,229
Additions	26,631
	<hr/>
At 31 March 2007	239,860
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2006	209,324
Charge for year	6,065
	<hr/>
At 31 March 2007	215,389
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2007	24,471
	<hr/>
At 31 March 2006	3,905
	<hr/>

**JOHN BROOKE & SONS HOLDINGS LTD**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2007**

**3 FIXED ASSET INVESTMENTS**

	Shares in group undertakings £	Listed investments £	Totals £
<b>COST</b>			
At 1 April 2006	174,365	2,517,724	2,692,089
Additions	-	140,336	140,336
Disposals	-	(7,067)	(7,067)
Exchange differences	-	467	467
	<hr/>	<hr/>	<hr/>
At 31 March 2007	174,365	2,651,460	2,825,825
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2007	174,365	2,651,460	2,825,825
	<hr/>	<hr/>	<hr/>
At 31 March 2006	174,365	2,517,724	2,692,089
	<hr/>	<hr/>	<hr/>

The company's investments at the balance sheet date in the share capital of companies include the following

**Associated Companies**

**John Brooke and Son Limited**

Nature of business Dormant company

	%		
Class of shares	holding		
Ordinary	100 00		
		31 3 07	31 3 06
		£	£
Aggregate capital and reserves		<u>237,970</u>	<u>237,970</u>

**AB Spinning Limited**

Nature of business Dormant company

	%		
Class of shares	holding		
Ordinary	100 00		
		31 3 07	31 3 06
		£	£
Aggregate capital and reserves		<u>84,580</u>	<u>84,580</u>

**E H B Investments Limited**

Nature of business Dormant company

	%		
Class of shares	holding		
Ordinary			
		5 4 07	5 4 06
		£	£
Aggregate capital and reserves		<u>24,002</u>	<u>24,002</u>

**JOHN BROOKE & SONS HOLDINGS LTD**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2007**

**4 INVESTMENT PROPERTY**

	Total £
<b>COST OR VALUATION</b>	
At 1 April 2006	2,604,425
Disposals	(160,000)
Revaluations	130,000
	<hr/>
At 31 March 2007	2,574,425
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2007	2,574,425
	<hr/>
At 31 March 2006	2,604,425
	<hr/>

**5 CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value	31 3 07 £	31 3 06 £
14,000	Ordinary	10	140,000	140,000
240,000	'A' Ordinary	1	240,000	240,000
6,000	4 55% Cumulative Preference	10	60,000	60,000
			<hr/>	<hr/>
			440,000	440,000
			<hr/>	<hr/>

Allotted, issued and fully paid Number	Class	Nominal value	31 3 07 £	31 3 06 £
12,000	Ordinary	10	240,000	240,000
240,000	'A' Ordinary	1	120,000	120,000
6,000	4 55% Cumulative Preference	10	60,000	60,000
			<hr/>	<hr/>
			420,000	420,000
			<hr/>	<hr/>