

REGISTERED NUMBER: 00646437 (England and Wales)

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2010
FOR
G H BROOKS & CO (HARROGATE) LIMITED**

THURSDAY



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28/07/2011

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COMPANIES HOUSE



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FOR THE YEAR ENDED 30 SEPTEMBER 2010**

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G H BROOKS & CO (HARROGATE) LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2010**

DIRECTORS:

J P Broadwith
Mrs J Broadwith
A J Broadwith

SECRETARY:

Mrs G Brown

REGISTERED OFFICE:

Hartwith House
Claro Road
Harrogate
North Yorkshire
HG1 4DS

REGISTERED NUMBER:

00646437 (England and Wales)

AUDITORS:

DSC Accountants Ltd
Chartered Accountants
Statutory Auditors
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

**REPORT OF THE INDEPENDENT AUDITORS TO
G H BROOKS & CO (HARROGATE) LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages four to seven, together with the full financial statements of G H Brooks & Co (Harrogate) Limited for the year ended 30 September 2010 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. 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 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 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 Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

Other information

On 20 July 2011 we reported as auditors to the shareholders of the company on the full financial statements for the year ended 30 September 2010 prepared under Section 396 of the Companies Act 2006, and our report was as follows:

"We have audited the financial statements of G H Brooks & Co (Harrogate) Limited for the year ended 30 September 2010 on pages five to eleven. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). The financial statements of the company for the year ended 30 September 2009 were unaudited.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note sixteen to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements.



**REPORT OF THE INDEPENDENT AUDITORS TO
G H BROOKS & CO (HARROGATE) LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

Qualified opinion on financial statements arising from limitation in audit scope

With respect to stock having a carrying amount of £399,960 the audit evidence available to us was limited because we did not observe the counting of the physical stock as at 30 September 2010, since that date was prior to our appointment as auditor of the company. Owing to the nature of the company's records, we were not able to obtain sufficient appropriate audit evidence regarding the stock quantities by using other audit procedures. We were also unable to obtain sufficient appropriate audit evidence to satisfy ourselves as to the stock quantities as at 30 September 2009.

Except for the financial effects of such adjustments, if any, as might have been determined to be necessary had we been able to satisfy ourselves as to physical stock quantities as at 30 September 2010 and 30 September 2009, in our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 30 September 2010 and of its profit for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and
- have been prepared in accordance with the requirements of the Companies Act 2006

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements

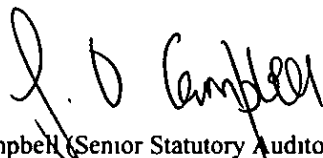
Matters on which we are required to report by exception

In respect solely of the limitation on our work relating to stock, described above

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit, and
- we were unable to determine whether adequate accounting records had been kept

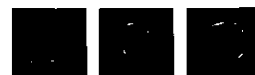
We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- returns adequate for audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made "



John Campbell (Senior Statutory Auditor)
for and on behalf of DSC Accountants Ltd
Chartered Accountants
Statutory Auditors
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

20 July 2011

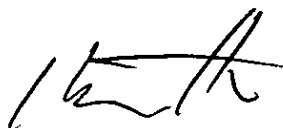


ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2010

	Notes	2010 £	2009 £
FIXED ASSETS			
Intangible assets	2	35,000	40,000
Tangible assets	3	851,753	996,005
Investments	4	1,750	1,750
Investment property	5	172,378	-
		<u>1,060,881</u>	<u>1,037,755</u>
CURRENT ASSETS			
Stocks		399,960	381,805
Debtors		1,362,980	1,079,481
Cash at bank and in hand		760,775	407,281
		<u>2,523,715</u>	<u>1,868,567</u>
CREDITORS			
Amounts falling due within one year		<u>1,330,584</u>	<u>736,026</u>
NET CURRENT ASSETS		<u>1,193,131</u>	<u>1,132,541</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,254,012</u>	<u>2,170,296</u>
PROVISIONS FOR LIABILITIES		<u>25,700</u>	<u>20,000</u>
NET ASSETS		<u><u>2,228,312</u></u>	<u><u>2,150,296</u></u>
CAPITAL AND RESERVES			
Called up share capital	6	2,000	2,000
Profit and loss account		2,226,312	2,148,296
SHAREHOLDERS' FUNDS		<u><u>2,228,312</u></u>	<u><u>2,150,296</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on 20 July 2011 and were signed on its behalf by



J P Broadwith - Director



**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2010**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

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

Stocks

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

Deferred tax

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

Hire purchase and leasing commitments

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

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2009	
and 30 September 2010	50,000
AMORTISATION	
At 1 October 2009	10,000
Charge for year	5,000
At 30 September 2010	15,000
NET BOOK VALUE	
At 30 September 2010	35,000
At 30 September 2009	40,000

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2010

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2009	1,497,024
Additions	142,917
Disposals	(56,955)
Transfer to ownership	(172,378)
	<hr/>
At 30 September 2010	1,410,608
	<hr/>
DEPRECIATION	
At 1 October 2009	501,019
Charge for year	95,799
Eliminated on disposal	(37,963)
	<hr/>
At 30 September 2010	558,855
	<hr/>
NET BOOK VALUE	
At 30 September 2010	851,753
	<hr/> <hr/>
At 30 September 2009	996,005
	<hr/> <hr/>

4 FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 October 2009 and 30 September 2010	1,750
	<hr/>
NET BOOK VALUE	
At 30 September 2010	1,750
	<hr/> <hr/>
At 30 September 2009	1,750
	<hr/> <hr/>

5 INVESTMENT PROPERTY

	Total £
COST	
Transfer to ownership	172,378
	<hr/>
At 30 September 2010	172,378
	<hr/>
NET BOOK VALUE	
At 30 September 2010	172,378
	<hr/> <hr/>

6 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value £1	2010 £	2009 £
2,000	Ordinary shares		2,000	2,000
			<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2010

7 TRANSACTIONS WITH DIRECTORS

The following loans to directors subsisted during the years ended 30 September 2010 and 30 September 2009

	2010 £	2009 £
J P Broadwith		
Balance outstanding at start of year	1,255	1,255
Amounts advanced	33,100	-
Amounts repaid	-	-
Balance outstanding at end of year	<u>34,355</u>	<u>1,255</u>
Mrs J Broadwith		
Balance outstanding at start of year	3,480	1,780
Amounts advanced	52,000	1,700
Amounts repaid	-	-
Balance outstanding at end of year	<u>55,480</u>	<u>3,480</u>
A J Broadwith		
Balance outstanding at start of year	2,810	2,666
Amounts advanced	37,717	144
Amounts repaid	(10,000)	-
Balance outstanding at end of year	<u>30,527</u>	<u>2,810</u>