

Company Registration No. 5484327 (England and Wales)

BROOKS BROTHERS UK LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2007

WEDNESDAY



LD4
19/09/2007
COMPANIES HOUSE

378

BROOKS BROTHERS UK LIMITED

CONTENTS

	Page
Independent auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 - 4

BROOKS BROTHERS UK LIMITED

INDEPENDENT AUDITORS' REPORT TO BROOKS BROTHERS UK LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Brooks Brothers UK Limited for the year ended 31 July 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 the company in an auditor's report on abbreviated accounts 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 audit 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.

HLB Vantis Audit plc

HLB Vantis Audit plc

18/9/2007

Chartered Accountants
Registered Auditor



66 Wigmore Street
London
W1U 2SB

BROOKS BROTHERS UK LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2007

	Notes	2007 £	£	2006 £	£
Fixed assets					
Tangible assets	2	2,985,878		1,974,465	
Current assets					
Stocks		1,243,701		225,947	
Debtors		258,129		264,986	
Cash at bank and in hand		279,406		257,127	
		<u>1,781,236</u>		<u>748,060</u>	
Creditors: amounts falling due within one year		<u>(1,665,130)</u>		<u>(1,976,788)</u>	
Net current assets/(liabilities)			116,106		(1,228,728)
Total assets less current liabilities			<u>3,101,984</u>		<u>745,737</u>
Creditors, amounts falling due after more than one year	3		<u>(5,396,349)</u>		<u>(1,245,600)</u>
			<u>(2,294,365)</u>		<u>(499,863)</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			<u>(2,294,465)</u>		<u>(499,963)</u>
Shareholders' funds			<u>(2,294,365)</u>		<u>(499,863)</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

Approved by the Board and authorised for issue on 18/9/07


John Hind
Director

BROOKS BROTHERS UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2007

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention

The company is reliant upon the continued support of its investors. The investors have confirmed that they will continue to provide such support for a period of at least twelve months from the date of approval of these financial statements. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods net of VAT and discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	over 8 years
Computer equipment	over 3 years
Shop display	over 3 years
Shop fittings	over 8 years

1.5 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

1.7 Deferred taxation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

BROOKS BROTHERS UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2007

2 Fixed assets

	Tangible assets £
Cost	
At 1 August 2006	2,041,013
Additions	1,381,552
	<u>3,422,565</u>
At 31 July 2007	<u>3,422,565</u>
Depreciation	
At 1 August 2006	66,548
Charge for the period	370,139
	<u>436,687</u>
At 31 July 2007	<u>436,687</u>
Net book value	
At 31 July 2007	<u>2,985,878</u>
At 31 July 2006	<u>1,974,465</u>

3 Creditors: amounts falling due after more than one year

	2007 £	2006 £
Analysis of loans repayable in more than five years		
Total not repayable by instalments and due in more than five years	<u>1,068,456</u>	<u>1,051,874</u>

4 Share capital

	2007 £	2006 £
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>