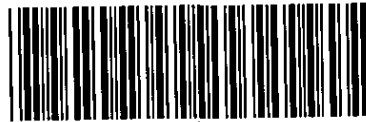


Company Registration No. 5484327 (England and Wales)

**BROOKS BROTHERS UK LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2008**

FRIDAY



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# **BROOKS BROTHERS UK LIMITED**

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# **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 2008 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 them 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 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**

*29/5/2009*

Chartered Accountants

**Registered Auditor**

66 Wigmore Street  
London  
W1U 2SB



# BROOKS BROTHERS UK LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2008

	Notes	2008 £	£	2007 £	£
<b>Fixed assets</b>					
Tangible assets	2	3,365,978		2,985,878	
<b>Current assets</b>					
Stocks		1,531,675		1,243,701	
Debtors		153,272		258,129	
Cash at bank and in hand		98,083		279,406	
		<u>1,783,030</u>		<u>1,781,236</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(2,768,448)</u>		<u>(1,665,130)</u>	
<b>Net current (liabilities)/assets</b>		<u>(985,418)</u>		<u>116,106</u>	
<b>Total assets less current liabilities</b>		<u>2,380,560</u>		<u>3,101,984</u>	
<b>Creditors: amounts falling due after more than one year</b>	3	<u>(3,199,698)</u>		<u>(5,396,349)</u>	
		<u>(819,138)</u>		<u>(2,294,365)</u>	
<b>Capital and reserves</b>					
Called up share capital	4	3,697,100		100	
Profit and loss account		<u>(4,516,238)</u>		<u>(2,294,465)</u>	
<b>Shareholders' funds</b>		<u>(819,138)</u>		<u>(2,294,365)</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 17/5/09

  
 .....  
 Stephen Kane  
 Director

# **BROOKS BROTHERS UK LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2008**

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### **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 8-10 years
Computer equipment	over 3 years
Shop display	over 3 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 2008

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 August 2007	3,422,565
Additions	852,470
	<u>4,275,035</u>
At 31 July 2008	
<b>Depreciation</b>	
At 1 August 2007	436,687
Charge for the year	472,370
	<u>909,057</u>
At 31 July 2008	
<b>Net book value</b>	
At 31 July 2008	<u><u>3,365,978</u></u>
At 31 July 2007	<u><u>2,985,878</u></u>

### 3 Creditors: amounts falling due after more than one year

	2008 £	2007 £
<b>Analysis of loans repayable in more than five years</b>		
Total not repayable by instalments and due in more than five years	<u>1,068,456</u>	<u>1,068,456</u>

### 4 Share capital

	2008 £	2007 £
<b>Authorised</b>		
5,000,000 Ordinary shares of £1 each	<u>5,000,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
3,697,100 Ordinary shares of £1 each	<u>3,697,100</u>	<u>100</u>

During the year the company increased its authorised share capital by 4,999,999 Ordinary shares of £1 each. The company also issued 3,697,000 Ordinary shares of £1 each at par. Consideration was in the form of a reduction in the shareholders' loan accounts. All shares rank pari passu.