

Arthur Brook Limited

Registered number 00585297

Abbreviated accounts

For the year ended 31 March 2011

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COMPANIES HOUSE

ARTHUR BROOK LIMITED

INDEPENDENT AUDITORS' REPORT TO ARTHUR BROOK LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Arthur Brook Limited for the year ended 31 March 2011 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 director and auditors

The director is 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. This report, including our opinion, has been prepared for and only for the company's members as a body. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in this 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 and the company's members as a body for our work, for this report, or for the opinions we have formed.

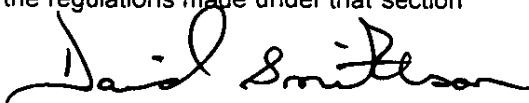
Basis of opinion

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 are properly prepared.

The scope of our work for the purpose of this report does not include examining events occurring after the date of our Auditors' Report on the full financial statements.

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.



David Smithson (Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

Mazars House
Gelder Road
Gildersome
Leeds
LS27 7JN

Date 22 December 2011

ARTHUR BROOK LIMITED

Registered number 00585297

**ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2011**

	Note	£	2011 £	£	2010 £
Fixed assets					
Tangible assets			1,160,962		1,263,840
Current assets					
Stocks		400,000		455,000	
Debtors		1,647,800		532,601	
Cash at bank and in hand		384,039		3,338	
		<u>2,431,839</u>		<u>990,939</u>	
Creditors: amounts falling due within one year		<u>(1,262,040)</u>		<u>(589,018)</u>	
Net current assets			1,169,799		401,921
Total assets less current liabilities			<u>2,330,761</u>		<u>1,665,761</u>
Provisions for liabilities					
Deferred tax			(56,051)		(76,740)
Net assets			<u>2,274,710</u>		<u>1,589,021</u>
Capital and reserves					
Called up share capital	2		3,800		3,800
Revaluation reserve			667,001		667,001
Other reserves			1,200		1,200
Profit and loss account			<u>1,602,709</u>		<u>917,020</u>
Shareholders' funds			<u>2,274,710</u>		<u>1,589,021</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on *22 December 2011*.



W Griffiths
Director

The notes on pages 3 to 4 form part of these financial statements

ARTHUR BROOK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

1. Accounting Policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention as modified by the revaluation of land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Cash flow

The financial statements do not include a Cash Flow Statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Plant & machinery	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Office equipment	- 20% reducing balance

1.5 Revaluation of tangible fixed assets

Individual freehold and leasehold properties are carried at current year value at the balance sheet date. A full valuation is obtained from a qualified valuer for each property every five years, with an interim valuation three years after the previous full valuation, and in any year where it is likely that there has been a material change in value

Revaluation gains and losses are recognised in the statement of total recognised gains and losses unless losses exceed the previously recognised gains or reflect a clear consumption of economic benefits, in which case the losses are recognised in the Profit and Loss Account

1.6 Stocks

Stock quantities are estimated by the directors on the basis of year end physical inspection and are valued on the basis of prevailing scrap metal prices during the estimated stock holding period

ARTHUR BROOK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

1. Accounting Policies (continued)

1.7 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse

Deferred tax assets and liabilities are not discounted

1.8 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year

2. Share capital

	2011 £	2010 £
Allotted, called up and fully paid		
3,800 Ordinary Shares shares of £1 each	3,800	3,800

3. Related party transactions

	2011 £	2010 £
W Griffiths	(28,878)	(150,721)

4. Ultimate parent undertaking and controlling party

The ultimate parent company is W G Commercial (Holdings) Limited, a company incorporated in England and Wales

The ultimate controlling party is W Griffiths, a director of the company