

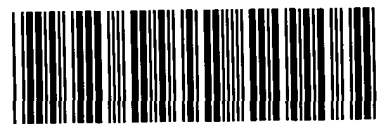
**Arthur Brook
(Dewsbury) Limited
(Formerly Arthur Brook
Limited)**

Registered number: 00585297

Abbreviated accounts

For the year ended 31 March 2014

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COMPANIES HOUSE

ARTHUR BROOK (DEWSBURY) LIMITED (FORMERLY ARTHUR BROOK LIMITED)

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

We have examined the abbreviated accounts set out on pages 2 to 6 together with the financial statements of Arthur Brook (Dewsbury) Limited (Formerly Arthur Brook Limited) for the year ended 31 March 2014 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.

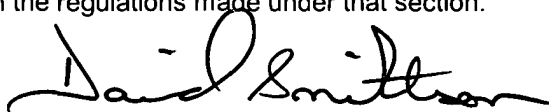
Basis of opinion

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
Gelderd Road
Gildersome
Leeds
LS27 7JN

Date: 15 January 2015

ARTHUR BROOK (DEWSBURY) LIMITED (FORMERLY ARTHUR BROOK LIMITED)

Registered number: 00585297

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2014

	Note	£	2014 £	£	2013 £
Fixed assets					
Tangible assets	2		884,474		1,711,779
Current assets					
Stocks		90,000		100,000	
Debtors		708,592		982,909	
Cash at bank and in hand		351		204,042	
			<u>798,943</u>	<u>1,286,951</u>	
Creditors: amounts falling due within one year	3	(2,460,167)		(1,277,178)	
Net current (liabilities)/assets			<u>(1,661,224)</u>		<u>9,773</u>
Total assets less current liabilities			<u>(776,750)</u>		<u>1,721,552</u>
Creditors: amounts falling due after more than one year	4		(140,556)		(417,851)
Provisions for liabilities					
Deferred tax			(78,843)		(78,843)
Net (liabilities)/assets			<u>(996,149)</u>		<u>1,224,858</u>
Capital and reserves					
Called up share capital	5		3,800		3,800
Revaluation reserve			-		270,048
Other reserves			1,200		1,200
Profit and loss account			(1,001,149)		949,810
Shareholders' (deficit)/funds			<u>(996,149)</u>		<u>1,224,858</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

12th January 2015.


W Griffiths
Director

The notes on pages 3 to 6 form part of these financial statements.

ARTHUR BROOK (DEWSBURY) LIMITED (FORMERLY ARTHUR BROOK LIMITED)

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

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 Going concern

The business temporarily ceased trading shortly after the year end, there is an intention to re-open the business in the near future.

The director has reasonable expectation that the company has adequate resources to meet its liabilities as they fall due. The financial statements have been prepared on a going concern basis.

1.3 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).

1.4 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.

1.5 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 and 10 years straight line
Motor vehicles	- 25% reducing balance
Office equipment	- 20% reducing balance

1.6 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.

ARTHUR BROOK (DEWSBURY) LIMITED (FORMERLY ARTHUR BROOK LIMITED)

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

1. Accounting Policies (continued)

1.7 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and Loss Account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.8 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.

1.9 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.

1.10 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and Loss Account.

1.11 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.

ARTHUR BROOK (DEWSBURY) LIMITED (FORMERLY ARTHUR BROOK LIMITED)

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

2. Tangible fixed assets

	£
Cost or valuation	
At 1 April 2013	2,261,965
Additions	110,550
Transfers intra group	(430,005)
Disposals	(18,500)
At 31 March 2014	<u>1,924,010</u>
Depreciation	
At 1 April 2013	550,186
Charge for the year	277,147
On disposals	(4,583)
Impairment charge	216,786
At 31 March 2014	<u>1,039,536</u>
Net book value	
At 31 March 2014	<u><u>884,474</u></u>
At 31 March 2013	<u><u>1,711,779</u></u>

3. Creditors:

Amounts falling due within one year

Included within creditors due within one year are bank loan and overdraft of £510,912 (2013: £73,116). Also included are hire purchase liabilities of £206,026 (2013: £206,026).

Amounts owed on bank loans and hire purchase agreements are secured on the assets to which they relate.

4. Creditors:

Amounts falling due after more than one year

Included within creditors due after more than one year are a bank loan of £97,903 (2013: £169,172). Also included are hire purchase liabilities of £42,653 (2013: £248,679).

Amounts owed on the bank loan and hire purchase agreements are secured on the assets to which they relate.

5. Share capital

	2014 £	2013 £
Allotted, called up and fully paid		
3,800 Ordinary Shares shares of £1 each	<u>3,800</u>	<u>3,800</u>

ARTHUR BROOK (DEWSBURY) LIMITED (FORMERLY ARTHUR BROOK LIMITED)

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

6. Post balance sheet events

Effective from 03 July 2014 the company changed it's name from Arthur Brook Limited to Arthur Brook (Dewsbury) Limited.

7. 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 parties are W Griffiths and S Griffiths who are equal shareholders of the ultimate parent company.