



Chartered Accountants

T : 028 9024 1653
www.wilkinsonwilson.com

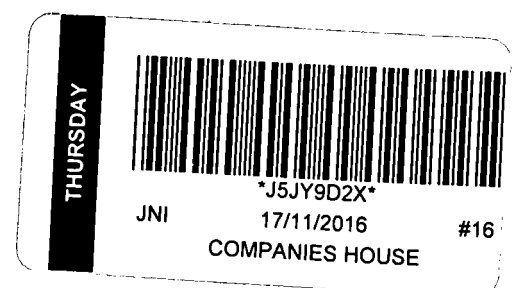
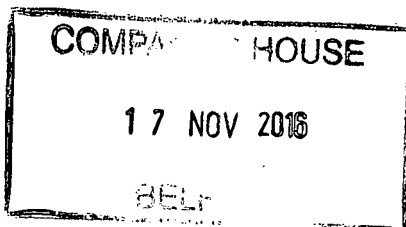
Pearl Assurance House
2 Donegall Square East
Belfast
BT1 5HB

BROOK DESIGN HARDWARE LIMITED

**ABBREVIATED FINANCIAL STATEMENTS
(AMENDED)**

31 OCTOBER 2015

Company registration number: NI019735



BROOK DESIGN HARDWARE LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

CONTENTS	PAGE
Independent auditor's report to the company	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3

Note on amended accounts

These accounts:

- replace the original accounts filed on 28 July 2016.
- are now the statutory accounts.
- are prepared as they were at the date of the original accounts.



Chartered Accountants

T : 028 9024 1653

www.wilkinsonwilson.com

Pearl Assurance House
2 Donegall Square East
Belfast
BT1 5HB

BROOK DESIGN HARDWARE LIMITED

INDEPENDENT AUDITOR'S REPORT TO BROOK DESIGN HARDWARE LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts, together with the financial statements of Brook Design Hardware Limited for the year ended 31 October 2015 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 auditor's 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 AUDITOR

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.

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.

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.

Mr AJ Wilkinson
Senior Statutory Auditor
For and on behalf of Wilkinson Wilson
Chartered Accountants & Statutory Auditor

13 April 2016

BROOK DESIGN HARDWARE LIMITED

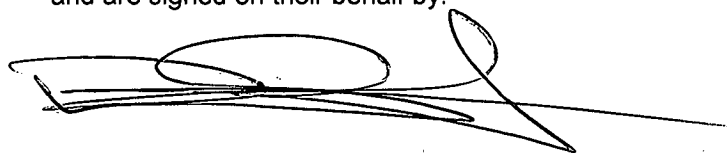
ABBREVIATED BALANCE SHEET

31 OCTOBER 2015

	Note	2015 £	2014 £
FIXED ASSETS	2		
Tangible assets		1,044,657	1,102,428
Investments		9,820	9,820
		<u>1,054,477</u>	<u>1,112,248</u>
CURRENT ASSETS			
Stocks		211,477	235,695
Debtors		4,701,087	4,507,195
Cash at bank and in hand		133,829	58,280
		<u>5,046,393</u>	<u>4,801,170</u>
CREDITORS: Amounts falling due within one year		<u>1,243,875</u>	<u>1,167,228</u>
NET CURRENT ASSETS		<u>3,802,518</u>	<u>3,633,942</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,856,995</u>	<u>4,746,190</u>
CREDITORS: Amounts falling due after more than one year		<u>380,031</u>	<u>260,412</u>
		<u>4,476,964</u>	<u>4,485,778</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	120,000	120,000
Profit and loss account		4,356,964	4,365,778
SHAREHOLDERS' FUNDS		<u>4,476,964</u>	<u>4,485,778</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 13 April 2016, and are signed on their behalf by:



Declan Gormley
Director

The notes on pages 3 to 5 form part of these abbreviated accounts.

BROOK DESIGN HARDWARE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land and buildings	-	straight line over 25 years
Plant & machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	15%, 25% and 33% reducing balance
Motor vehicles	-	33% reducing balance
Property renovations	-	20% straight line

Stocks

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

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

BROOK DESIGN HARDWARE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

1. ACCOUNTING POLICIES (*continued*)

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

BROOK DESIGN HARDWARE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

2. FIXED ASSETS

	Tangible Assets £	Investments £	Total £
COST			
At 1 November 2014	3,048,274	9,820	3,058,094
Additions	52,839	–	52,839
Disposals	(2,884)	–	(2,884)
At 31 October 2015	<u>3,098,229</u>	<u>9,820</u>	<u>3,108,049</u>
DEPRECIATION			
At 1 November 2014	1,945,846	–	1,945,846
Charge for year	107,726	–	107,726
At 31 October 2015	<u>2,053,572</u>	<u>–</u>	<u>2,053,572</u>
NET BOOK VALUE			
At 31 October 2015	<u>1,044,657</u>	<u>9,820</u>	<u>1,054,477</u>
At 31 October 2014	<u>1,102,428</u>	<u>9,820</u>	<u>1,112,248</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015 No.	£	2014 No.	£
Ordinary shares of £1 each	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>