

Registration number 1175561

Y H.B. Investments Limited
Abbreviated accounts
for the year ended 31 July 2011

Thorpe Thompson
Chartered Accountants and Registered Auditors
1st Floor Lincoln Lodge
2 Tettenhall Road
Wolverhampton
West Midlands
WV1 4SA

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COMPANIES HOUSE

Y.H.B. Investments Limited

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**Independent auditors' report to Y.H.B. Investments Limited
under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 3 together with the financial statements of Y H B Investments Limited for the year ended 31 July 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 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 audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditors

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.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 "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 444(1) and (3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**C.J. Thompson (senior statutory auditor)
For and on behalf of Thorpe Thompson (statutory auditors)
Chartered Accountants and
Registered Auditors
1st Floor Lincoln Lodge
2 Tettenhall Road
Wolverhampton
West Midlands
WV1 4SA**

12 March 2012

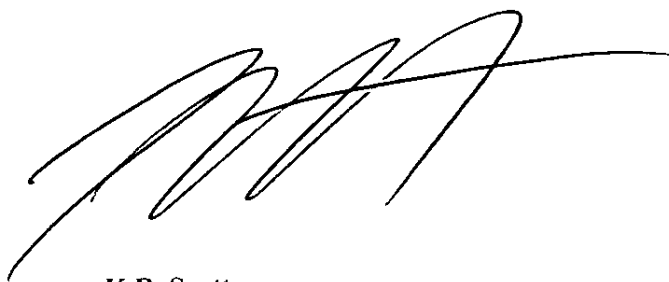
Y.H B Investments Limited

**Abbreviated balance sheet
as at 31 July 2011**

	Notes	2011 £	2010 £
Current assets			
Debtors		3,536,604	3,536,604
		<u>3,536,604</u>	<u>3,536,604</u>
Net current assets		<u>3,536,604</u>	<u>3,536,604</u>
Total assets less current liabilities		<u>3,536,604</u>	<u>3,536,604</u>
Net assets		<u><u>3,536,604</u></u>	<u><u>3,536,604</u></u>
Capital and reserves			
Called up share capital	2	100,000	100,000
Profit and loss account		<u>3,436,604</u>	<u>3,436,604</u>
Shareholders' funds		<u><u>3,536,604</u></u>	<u><u>3,536,604</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The abbreviated accounts were approved by the Board on 9 March 2012 and signed on its behalf by



**K.R. Scott
Director**

The notes on page 3 form an integral part of these financial statements.

Y.H.B. Investments Limited

Notes to the abbreviated financial statements for the year ended 31 July 2011

1 Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

2. Share capital	2011 £	2010 £
Authorised		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
Equity Shares		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>

3. Ultimate parent undertaking

The company's immediate and ultimate parent company is Young's Home Brew Limited, a company registered in England

Young's Home Brew Limited is collectively controlled by the directors of that company, none of whom has outright control, who are also the directors of Y H B Investments Limited

Financial transactions

At the balance sheet date the amount due from Young's Home Brew Limited amounted to £3,536,604 which is included in Debtors