

**Brooks Properties (UK)
Limited**

**Directors' report
and financial statements**

Year ended 30 June 2008

Registered number: 3872177

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Brooks Properties (UK) Limited

Directors' report and financial statements

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Brooks Properties (UK) Limited

Directors and other information

Directors	Aidan Brooks Joseph Brooks
Secretary	Aidan Brooks
Registered office	55 Baker Street Mayfair London W1U 7EU
Auditor	KPMG 1 Stokes Place St. Stephen's Green Dublin 2
Solicitors	Holmes O'Malley Sexton Bishopsgate Henry Street Limerick

Brooks Properties (UK) Limited

Directors' report

The directors present the audited financial statements of Brooks Properties (UK) Limited ("the company") for the year ended 30 June 2008.

Principal activities and business review

The company was incorporated on 5 November 1999. The company has not traded since incorporation.

Directors and secretary and their interests

The directors and secretary who held office at 30 June 2008 and 30 June 2007 had no beneficial interests in the company or fellow group companies other than those shown below in the shares of the parent company, A Brooks Properties.

	Ordinary shares	
	2008 No.	2007 No.
Aidan Brooks	99	99
Joseph Brooks	1*	1*
	<hr/>	<hr/>

* Held in trust for Aidan Brooks

Post balance sheet events

There have been no significant events affecting the operations of the company subsequent to the balance sheet date.

Auditor

In accordance with Section 384 of the Companies Act, 1985, KPMG, Chartered Accountants, have expressed a willingness to continue in office.

On behalf of the board


Director


Director

26 May 2009

Brooks Properties (UK) Limited

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in the UK, comprising applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in the UK.

The financial statements are required by law to give a true and fair view of the state of affairs of the company and of its profit or loss for that period.

In preparing each of the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

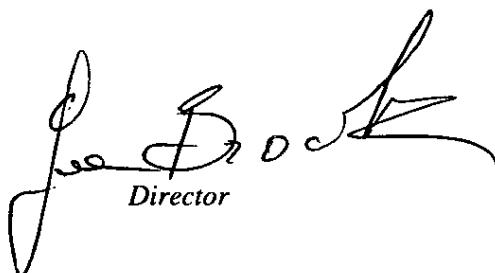
The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that its financial statements comply with the Companies Act, 1985. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act, 1985.

On behalf of the board



Director



Director



KPMG
Chartered Accountants
1 Stokes Place
St. Stephen's Green
Dublin 2
Ireland

Independent auditor's report to the members of Brooks Properties (UK) Limited

We have audited the financial statements of Brooks Properties (UK) Limited for the year ended 30 June 2008 which comprise the profit and loss account, balance sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act, 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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 and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

The directors' responsibilities for preparing the directors' report and the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in the UK (Generally Accepted Accounting Practice in the UK), are set out in the statement of directors' responsibilities on page 3.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act, 1985. We also report to you if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the directors' report and consider implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.



Independent auditor's report to the members of Brooks Properties (UK) Limited
(continued)

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in the UK, of the state of the company's affairs as at 30 June 2008 and of its results for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act, 1985.

KPMG

Chartered Accountants
Registered Auditor

26 May 2009

Dublin

Brooks Properties (UK) Limited

Statement of accounting policies

for the year ended 30 June 2008

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board, as promulgated by the Institute of Chartered Accountants in the UK.

Cash flow statement

The company is exempt from the requirements of FRS 1 *Cash Flow Statements* to include a cash flow statement as part of its financial statements as it qualifies as a small company as defined by the Companies Act, 1985.

Brooks Properties (UK) Limited

Profit and loss account *for the year ended 30 June 2008*

The company has not traded during the financial year or the previous financial year and has received no income and incurred no expenditure. Consequently, during this year the company made neither a profit nor a loss. Additionally, the company had no other gains and losses nor any cash flows during the year.

On behalf of the board


Director
Director

Brooks Properties (UK) Limited

Balance sheet as at 30 June 2008

	<i>Note</i>	2008 £	2007 £
Current assets			
Debtors, being net assets	3	100	100
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		-	-
		<hr/>	<hr/>
Shareholders' funds	5	100	100
		<hr/>	<hr/>

The accompanying notes form an integral part of this balance sheet.

On behalf of the board



Director



Director

Brooks Properties (UK) Limited

Notes

forming part of the financial statements

1 Ownership and operations

At 30 June 2008 the company's immediate and ultimate parent is A Brooks Properties, a privately owned company incorporated in Republic of Ireland, which is controlled by Mr. Aidan Brooks. The company did not trade during the year.

In September 2008 following a reorganisation of the Group, the company's ultimate parent company changed to Brooks Properties International, an unlimited company incorporated in the Republic of Ireland. Brooks Properties International is controlled by Aidan Brooks.

2 Statutory and the information

The company had no employees during the year. No directors' emoluments were paid during the year or were payable at 30 June 2008. Auditor's remuneration is borne by the parent.

3 Debtors	2008	2007
	£	£
Amounts owed by A Brooks Properties (parent)	100	100
	<hr/>	<hr/>
4 Share capital	2008	2007
	£	£
<i>Authorised</i>		
100 ordinary shares of £1 each	100	100
	<hr/>	<hr/>
<i>Allotted, called up and fully paid equity</i>		
100 ordinary shares of £1 each	100	100
	<hr/>	<hr/>
5 Reconciliation of movement on shareholders' funds	2008	2007
	£	£
Opening and closing shareholders' funds	100	100
	<hr/>	<hr/>

6 Approval of financial statements

The financial statements were approved by the directors on 26 May 2009.