

Registration number 04456266

Brookhouse Agricultural Services Limited

Abbreviated accounts

for the year ended 31 December 2014

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Brookhouse Agricultural Services Limited

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Brookhouse Agricultural Services Limited

**Report to the Board of Directors on the preparation
of unaudited statutory accounts of Brookhouse Agricultural Services Limited
for the year ended 31 December 2014**

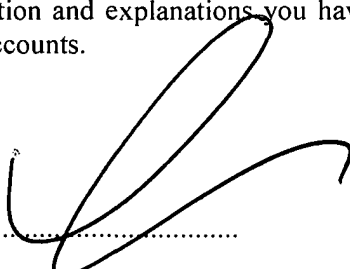
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Brookhouse Agricultural Services Limited for the year ended 31 December 2014 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Brookhouse Agricultural Services Limited and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants in England and Wales as detailed at icaew.com/regulations. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brookhouse Agricultural Services Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Brookhouse Agricultural Services Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Brookhouse Agricultural Services Limited. You consider that Brookhouse Agricultural Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Brookhouse Agricultural Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



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Hardings
Chartered Accountants
6 Marsh Parade
Newcastle-Under-Lyme
Staffordshire

ST5 1DU

16 June 2015

Brookhouse Agricultural Services Limited

**Abbreviated balance sheet
as at 31 December 2014**

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		7,583		8,583
Tangible assets	2		40,202		28,512
			<u>47,785</u>		<u>37,095</u>
Current assets					
Stocks		49,508		30,670	
Debtors		62,106		59,770	
Cash at bank and in hand		595		5,084	
		<u>112,209</u>		<u>95,524</u>	
Creditors: amounts falling due within one year		<u>(122,317)</u>		<u>(102,923)</u>	
Net current liabilities			<u>(10,108)</u>		<u>(7,399)</u>
Total assets less current liabilities			37,677		29,696
Creditors: amounts falling due after more than one year			(2,000)		(1,176)
Provisions for liabilities			<u>(833)</u>		<u>288</u>
Net assets			<u>34,844</u>		<u>28,808</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			34,744		28,708
Shareholders' funds			<u>34,844</u>		<u>28,808</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Brookhouse Agricultural Services Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 December 2014**

For the year ended 31 December 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

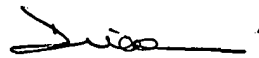
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 16 June 2015, and are signed on their behalf by:

P J Wakelin
Director



D. M. L. Wakelin
Director

Registration number 04456266

The notes on pages 4 to 5 form an integral part of these financial statements.

Brookhouse Agricultural Services Limited

Notes to the abbreviated financial statements for the year ended 31 December 2014

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).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	20% on book value
Motor vehicles	-	25% on book value
Improvements to property	-	5% straight line

1.5. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. 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 constant periodic rates of charge on the net obligations outstanding in each period.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. 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.

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.

Brookhouse Agricultural Services Limited

Notes to the abbreviated financial statements for the year ended 31 December 2014

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2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 January 2014	20,000	53,269	73,269
Additions	-	37,724	37,724
Disposals	-	(29,990)	(29,990)
At 31 December 2014	<u>20,000</u>	<u>61,003</u>	<u>81,003</u>
Depreciation and Provision for diminution in value			
At 1 January 2014	11,417	24,757	36,174
On disposals	-	(13,238)	(13,238)
Charge for year	1,000	9,282	10,282
At 31 December 2014	<u>12,417</u>	<u>20,801</u>	<u>33,218</u>
Net book values			
At 31 December 2014	<u>7,583</u>	<u>40,202</u>	<u>47,785</u>
At 31 December 2013	<u>8,583</u>	<u>28,512</u>	<u>37,095</u>
 3. Share capital		2014 £	2013 £
Allotted, called up and fully paid			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>
 Equity Shares			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>