

**The Brotherton Group Limited**  
**Abbreviated accounts**  
**for the period ended 31 December 2005**  
**Registration number 5480765**



# **The Brotherton Group Limited**

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**Independent auditors' report to The Brotherton Group Limited  
under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of The Brotherton Group Limited for the period ended 31 December 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an 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 as a body, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of director and auditors**

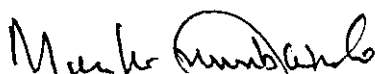
The director is responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we considered 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 did not include examining or dealing with events after the date of our report on the financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 in respect of the period ended 31 December 2005, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.



**Maxwell-Gumbleton & Co.  
Chartered Accountants and  
Registered Auditors**

**1 West Street  
Lewes  
East Sussex  
BN7 2NZ**

27<sup>th</sup> Apr 2006

**The Brotherton Group Limited**

**Abbreviated balance sheet  
as at 31 December 2005**

	Notes	31/12/05	
		£	£
<b>Fixed assets</b>			
Investments	2		201,001
<b>Current assets</b>			
Cash at bank and in hand		1	
		<u>1</u>	
<b>Creditors: amounts falling due within one year</b>		(4,289)	
<b>Net current liabilities</b>			<u>(4,288)</u>
<b>Total assets less current liabilities</b>			<u>196,713</u>
<b>Net assets</b>			<u>196,713</u>
<b>Capital and reserves</b>			
Called up share capital	3		201,002
Profit and loss account			<u>(4,289)</u>
<b>Shareholders' funds</b>			<u>196,713</u>

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies.

The abbreviated accounts were approved by the Board on 26<sup>th</sup> April 2006 and signed on its behalf by

A. Brotherton-Ratcliffe

**A. Brotherton-Ratcliffe**  
**Director**

The notes on pages 3 to 4 form an integral part of these financial statements.

# **The Brotherton Group Limited**

## **Notes to the abbreviated financial statements for the period ended 31 December 2005**

### **1. Accounting policies**

#### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### **1.2. Investments**

Fixed asset investments are stated at cost less provision for permanent diminution in value.

#### **1.3. Group accounts**

The company is entitled to the exemption under Section 248 of the Companies Act 1985 from the obligation to prepare group accounts.

### **2. Fixed assets**

	<b>Investments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
Additions	201,001	201,001
At 31 December 2005	<u>201,001</u>	<u>201,001</u>
<b>Net book value</b>		
At 31 December 2005	<u>201,001</u>	<u>201,001</u>

#### **2.1. Investment details**

	<b>31/12/05</b>
	<b>£</b>
Subsidiary undertaking	<u>201,001</u>

# The Brotherton Group Limited

## Notes to the abbreviated financial statements for the period ended 31 December 2005

..... continued

### Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held Class	%
<b>Subsidiary undertaking</b>				
Paxton Access Limited	United Kingdom	Manufacture and distribution of electronic goods.	Ordinary shares	100%
General Distribution Limited	United Kingdom	Manufacture and distribution of electronic goods.	Ordinary shares	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves £	Profit for the year £
Paxton Access Limited	2,499,152	661,871
General Distribution Limited	494,440	(64,015)

### 3. Share capital

**31/12/05**  
**£**

#### Authorised

500,000 Ordinary shares of £1 each

500,000

#### Allotted, called up and fully paid

201,002 Ordinary shares of £1 each

201,002

#### Equity Shares

201,002 Ordinary shares of £1 each

201,002

On the 14 June 2005 a subscriber share was issued at par to provide working capital for the company. On the 27 June 2005 201,001 shares were allotted by the company. No consideration was received for these shares as they were exchanged on a 1 for 1 basis for the shares in Paxton Access Limited and General Distribution Limited, subsidiary undertakings of this company.