

# **Brook Crompton UK Limited**

Report and Financial Statements

Year Ended

31 December 2009

Company Number 4305426

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# **Brook Crompton UK Limited**

## **Report and financial statements for the year ended 31 December 2009**

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### **Directors**

P Sichrovsky  
P J Hopley  
R M Eason

### **Secretary and registered office**

P J Hopley, St Thomas' Road, Huddersfield, HD1 3LJ

### **Company number**

4305426

### **Auditors**

BDO LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5RU

# **Brook Crompton UK Limited**

## **Report of the directors for the year ended 31 December 2009**

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The directors present their report together with the audited financial statements for the year ended 31 December 2009

### **Results and dividends**

The company has not traded in the current or preceding year and accordingly no profit and loss account has been prepared. The company made neither a profit or a loss nor had any other recognised gains or losses.

### **Principal activities, review of business and future developments**

The principal activity of the company during the year continued to be a holding company for its subsidiary undertaking, Brook Motors Limited, the activities of which are the manufacture, sale and distribution of electric motors.

### **Principal risks and uncertainties**

The principal business risk affecting the Company is that it remains dependant upon the continued financial support of its parent undertaking. The Directors have obtained a letter from the directors of ATB Austria Antriebstechnik AG, an intermediate parent company, confirming its continued financial support. It is the opinion of the Directors that with this support it is appropriate that the accounts be prepared on a going concern basis.

### **Director**

The director of the company during the year was

P Sichrovsky

Since the end of the year the following director appointments have been made

P J Hopley      (appointed 27th January 2010)  
R M Eason      (appointed 2nd February 2010)

# Brook Crompton UK Limited

## Report of the directors for the year ended 31 December 2009 (*continued*)

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### Directors' responsibilities

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to.

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

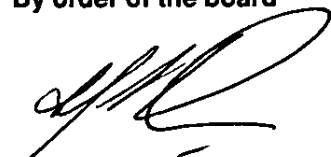
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Auditors

All of the current directors have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The directors are not aware of any relevant audit information of which the auditors are unaware.

BDO LLP have expressed their willingness to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

### By order of the board



P J Hopley  
Secretary

15 July 2010

# **Brook Crompton UK Limited**

## **Independent auditor's report**

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### **TO THE MEMBERS OF BROOK CROMPTON UK LIMITED**

We have audited the financial statements of Brook Crompton UK Limited for the year ended 31 December 2009 which comprise the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 auditors**

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements.

### **Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 December 2009 and of its result for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Brook Crompton UK Limited

### Independent auditor's report (*continued*)

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#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit

*BDO LLP.*

Nicholas Giles Wharton (*senior statutory auditor*)  
For and on behalf of BDO LLP, statutory auditor  
Leeds  
United Kingdom

15 July 2010


BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127)

# Brook Crompton UK Limited

## Balance sheet at 31 December 2009

<b>Company number 4305426</b>	<b>Note</b>	<b>2009 £'000</b>	<b>2008 £'000</b>
<b>Creditors: amounts falling due within one year</b>	<b>3</b>	<b>2,354</b>	<b>2,354</b>
		<b>—</b>	<b>—</b>
<b>Capital and reserves</b>			
Called up share capital	4	-	-
Profit and loss account	5	(2,354)	(2,354)
		<b>—</b>	<b>—</b>
<b>Shareholders' deficit</b>		<b>(2,354)</b>	<b>(2,354)</b>
		<b>—</b>	<b>—</b>

The financial statements were approved by the board of directors and authorised for issue on 15 July 2010



P J Hopley  
Director

The notes on pages 6 to 8 form part of these financial statements.

# Brook Crompton UK Limited

## Notes forming part of the financial statements for the year ended 31 December 2009

### 1 Accounting policies

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

The following principal accounting policies have been applied

#### *Consolidated financial statements*

The financial statements contain information about Brook Crompton UK Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken advantage of the exemption conferred by section 400 of the Companies Act 2006 not to produce consolidated financial statements as it is included in EEA group accounts of a larger group

#### *Cash flow statement*

The company has taken advantage of the exemption conferred by Financial Reporting Standard 1 'Cash Flow Statements (Revised 1996)' not to prepare a cash flow statement on the grounds that at least 90% of the voting rights in the company are controlled within the group headed by A-TEC Industries AG, a company registered in Austria and the company is included in consolidated financial statements

#### *Valuation of investments*

Investments held as fixed assets are stated at cost less any provision for impairment. Investments held as current assets are stated at the lower of cost and net realisable value

### 2 Fixed asset investments

	Group undertakings £'000
<i>Cost or valuation</i>	
At 1 January 2009 and 31 December 2009	2,354
	—
<i>Provisions</i>	
At 1 January 2009 and 31 December 2009	2,354
	—
<i>Net book value</i>	
At 31 December 2008 and 31 December 2009	-
	—

#### *Subsidiary undertakings, associated undertakings and other investments*

The principal undertakings in which the company's interest at the year end is 20% or more are as follows

	Country of incorporation or registration	Class of share capital held	Proportion of share capital held	Nature of business
<i>Subsidiary undertakings</i>				
Brook Motors Limited	England and wales	Ordinary	100%	Manufacture, sale and distribution of electric motors



# Brook Crompton UK Limited

## Notes forming part of the financial statements for the year ended 31 December 2009 *(continued)*

### 2 Fixed asset investments *(continued)*

Unless otherwise stated, the following figures have been extracted from audited financial statements for the year ended 31 December 2009

	Aggregate share capital and reserves		Profit for the year	
	2009 £'000	2008 £'000	2009 £'000	2008 £'000
<i>Subsidiary undertakings</i>				
Brook Motors Limited	(38,643)	(38,939)	297	(4,455)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 3 Creditors: amounts falling due within one year

	2009 £'000	2008 £'000
Amounts owed to group undertakings	2,354	2,354
	<u>          </u>	<u>          </u>

### 4 Share capital

	2009 £	2008 £
<i>Allotted, called up and fully paid</i>		
1 Ordinary share of £1 each	1	1
	<u>          </u>	<u>          </u>

### 5 Reserves

	Profit and loss account £'000
At 1 January 2009 and at 31 December 2009	(2,354)
	<u>          </u>

# **Brook Crompton UK Limited**

**Notes forming part of the financial statements  
for the year ended 31 December 2009 (*continued*)**

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## **6 Ultimate parent company and parent undertaking of larger group**

The immediate parent company is Lindeteves-Jacoberg Limited, a company registered and listed in Singapore. The ultimate parent undertaking and controlling party is A-TEC Industries AG, a company registered and listed in Austria.

The smallest group in which they are consolidated is that headed by Lindeteves-Jacoberg Limited, a company registered and listed in Singapore.

The largest group in which the results of the company are consolidated is that headed by A-TEC Industries AG, a company registered and listed in Austria. The consolidated accounts of this company are available to the public and may be obtained from Wächtergasse 1, 1010 Vienna, Austria. No other group accounts include the results of the company.