

Abbreviated Unaudited Accounts
for the Year Ended 30 April 2006
for
Marcus Brook Limited

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Marcus Brook Limited

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for the Year Ended 30 April 2006**

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Marcus Brook Limited
Company Information
for the Year Ended 30 April 2006

DIRECTOR: W M Spencer

SECRETARY: M D Lyons

REGISTERED OFFICE: 14 Bold Street
Warrington
Cheshire
WA1 1DL

REGISTERED NUMBER: 1371263 (England and Wales)

ACCOUNTANTS: Baker Tilly
Chartered Accountants
1210 Centre Park Square
Warrington
Cheshire
WA1 1RU

Marcus Brook Limited

Abbreviated Balance Sheet
30 April 2006

	Notes	30.4.06 £	£	30.4.05 £	£
FIXED ASSETS					
Tangible assets	2		736,618		129,011
CURRENT ASSETS					
Stocks		16,000		27,888	
Debtors		234,279		203,631	
Cash at bank		375,472		567,799	
		<u>625,751</u>		<u>799,318</u>	
CREDITORS					
Amounts falling due within one year		<u>99,796</u>		<u>39,412</u>	
NET CURRENT ASSETS			<u>525,955</u>		<u>759,906</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,262,573</u>		<u>888,917</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>1,262,473</u>		<u>888,817</u>
SHAREHOLDERS' FUNDS			<u>1,262,573</u>		<u>888,917</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2006 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the director on 18 December 2006 and were signed by:



W M Spencer - Director

Marcus Brook Limited

**Notes to the Abbreviated Accounts
for the Year Ended 30 April 2006**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on reducing balance and 15% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2005	166,284
Additions	745,814
Disposals	(157,485)
At 30 April 2006	<u>754,613</u>
DEPRECIATION	
At 1 May 2005	37,273
Charge for year	5,947
Eliminated on disposal	(25,225)
At 30 April 2006	<u>17,995</u>
NET BOOK VALUE	
At 30 April 2006	<u><u>736,618</u></u>
At 30 April 2005	<u><u>129,011</u></u>

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	30.4.06	30.4.05
20,000	Ordinary	£1	£ 20,000	£ 20,000
			<u>20,000</u>	<u>20,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.4.06	30.4.05
100	Ordinary	£1	£ 100	£ 100
			<u>100</u>	<u>100</u>

Marcus Brook Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 30 April 2006**

4. TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the years ended 30 April 2006 and 30 April 2005:

	30.4.06	30.4.05
	£	£
W M Spencer		
Balance outstanding at start of year	3,033	106,385
Balance outstanding at end of year	1,681	3,033
Maximum balance outstanding during year	<u>3,033</u>	<u>106,385</u>

5. RELATED PARTY DISCLOSURES

Included in other debtors is a loan of £232,000 to Bear Lodge Limited. William Spencer is a director and majority shareholder.