

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2005

for

Marcus Brook Limited



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COMPANIES HOUSE

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06/01/2006

Marcus Brook Limited

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for the Year Ended 30 April 2005**

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Marcus Brook Limited
Company Information
for the Year Ended 30 April 2005

DIRECTOR: W M Spencer

SECRETARY: M D Lyons

REGISTERED OFFICE: 14 Bold Street
Warrington
Cheshire
WA1 1DL

REGISTERED NUMBER: 1371263 (England and Wales)

ACCOUNTANTS: Haslam Tunstall
Chartered Accountants
14 Bold Street
Warrington
WA1 1DL

Marcus Brook Limited

**Abbreviated Balance Sheet
30 April 2005**

	Notes	30.4.05 £	30.4.04 £
FIXED ASSETS			
Tangible assets	2	129,011	133,216
CURRENT ASSETS			
Stocks		27,888	137,916
Debtors		203,631	108,040
Cash at bank		567,799	458,373
		<u>799,318</u>	<u>704,329</u>
CREDITORS			
Amounts falling due within one year		<u>39,412</u>	<u>52,675</u>
NET CURRENT ASSETS		<u>759,906</u>	<u>651,654</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>888,917</u>	<u>784,870</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>888,817</u>	<u>784,770</u>
SHAREHOLDERS' FUNDS		<u>888,917</u>	<u>784,870</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2005 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 June 2002).

ON BEHALF OF THE BOARD:

W M Spencer - Director

Approved by the Board on 7 December 2005

The notes form part of these abbreviated accounts

Marcus Brook Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2005

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 June 2002).

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 2004 and 30 April 2005	166,284
DEPRECIATION	
At 1 May 2004	33,068
Charge for year	4,205
At 30 April 2005	37,273
NET BOOK VALUE	
At 30 April 2005	129,011
At 30 April 2004	133,216

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	30.4.05 £	30.4.04 £
20,000	Ordinary	£1	20,000	20,000
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.4.05 £	30.4.04 £
100	Ordinary	£1	100	100

Marcus Brook Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 30 April 2005**

4. TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the year ended 30 April 2005:

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

5. RELATED PARTY DISCLOSURES

Included in other debtors is a loan of £200,000 to Bear Lodge Limited. William Spencer is a director and majority shareholder.