

**Abbreviated Unaudited Accounts
for the Year Ended 30 April 2012
for
Marcus Brook Limited**

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for the Year Ended 30 April 2012**

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Marcus Brook Limited
Company Information
for the Year Ended 30 April 2012

DIRECTOR: W M Spencer

SECRETARY: Ms M D Lyons

REGISTERED OFFICE: 62 Doric Avenue
Frodsham
Cheshire
WA6 7RB

REGISTERED NUMBER: 01371263 (England and Wales)

ACCOUNTANTS: Voisey & Co
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Marcus Brook Limited (Registered number: 01371263)

**Abbreviated Balance Sheet
30 April 2012**

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		828,661		867,201
Investments	3		<u>-</u>		<u>32,653</u>
			828,661		899,854
CURRENT ASSETS					
Stocks		141,110		152,999	
Debtors		4,902		-	
Investments		4,500		-	
Cash at bank		<u>132,081</u>		<u>65,063</u>	
		282,593		218,062	
CREDITORS					
Amounts falling due within one year		<u>321,350</u>		<u>452,627</u>	
NET CURRENT LIABILITIES			<u>(38,757)</u>		<u>(234,565)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>789,904</u>		<u>665,289</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>789,804</u>		<u>665,189</u>
SHAREHOLDERS' FUNDS			<u>789,904</u>		<u>665,289</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the director on 25 January 2013 and were signed by:

W M Spencer - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 30 April 2012**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Having considered the future trading prospects of the company, and the cash resources available, the director is of the opinion that the financial statements should be prepared on a going concern basis.

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 April 2008).

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.

- Freehold property - Nil
- Plant and machinery - 25% on reducing balance and 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Current asset investments

Current asset investments which are listed on recognised stock exchanges are stated at year end market value . Current asset investments which are unlisted are stated at cost less provisions for reductions in value.

Joint Venture

Costs appertaining to the joint venture are capitalised in the year in which they are incurred.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2011	903,241
Disposals	<u>(36,382)</u>
At 30 April 2012	866,859
DEPRECIATION	
At 1 May 2011	36,040
Charge for year	<u>2,158</u>
At 30 April 2012	38,198
NET BOOK VALUE	
At 30 April 2012	<u>828,661</u>
At 30 April 2011	<u>867,201</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 April 2012

3. **FIXED ASSET INVESTMENTS**

	Investments other than loans £
COST	
At 1 May 2011	32,653
Disposals	(32,653)
At 30 April 2012	-
NET BOOK VALUE	
At 30 April 2012	-
At 30 April 2011	32,653

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
100	Ordinary	£1	100	100

5. **TRANSACTIONS WITH DIRECTOR**

Mr W M Spencer the director of the company is owed £145,141 (2011: £293,843) at the year end. The loan is interest free and has no fixed date for repayment.

Dividends of £10,000 (2011: £37,800) were paid during the year to the director of the company.

The director started to rent a property from the company towards the end of the year at a market rate. The total rent paid was £4,400.

6. **JOINT VENTURE**

In the prior year the company entered into a 50/50 joint venture with a third party to develop two plots of land. The joint venture's development of the two plots of land was completed in the year and the attributable profits distributed.

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