

**Abbreviated Unaudited Accounts**

**for the Year Ended 30 April 2013**

**for**

**Marcus Brook Limited**

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for the Year Ended 30 April 2013**

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**Marcus Brook Limited**

**Company Information  
for the Year Ended 30 April 2013**

**DIRECTOR:** W M Spencer

**SECRETARY:** Ms M D Lyons

**REGISTERED OFFICE:** 8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**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 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		827,908		828,661
<b>CURRENT ASSETS</b>					
Stocks		90,155		141,110	
Debtors		11,190		4,902	
Investments		4,500		4,500	
Cash at bank		<u>122,326</u>		<u>132,081</u>	
		228,171		282,593	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>238,202</u>		<u>321,350</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(10,031)</u>		<u>(38,757)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>817,877</u>		<u>789,904</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		100		100
Profit and loss account			<u>817,777</u>		<u>789,804</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>817,877</u>		<u>789,904</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2013 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.
- (b)

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 20 January 2014 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 2013

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 £
<b>COST</b>	
At 1 May 2012	866,859
Additions	925
At 30 April 2013	<u>867,784</u>
<b>DEPRECIATION</b>	
At 1 May 2012	38,198
Charge for year	<u>1,678</u>
At 30 April 2013	<u>39,876</u>
<b>NET BOOK VALUE</b>	
At 30 April 2013	<u>827,908</u>
At 30 April 2012	<u>828,661</u>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 April 2013

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Marcus Brook Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Marcus Brook Limited for the year ended 30 April 2013 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the director of Marcus Brook Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Marcus Brook Limited and state those matters that we have agreed to state to the director of Marcus Brook Limited in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Marcus Brook Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Marcus Brook Limited. You consider that Marcus Brook Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Marcus Brook Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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

20 January 2014

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.