

**Unaudited Abbreviated Accounts**  
**for the Year Ended 30 April 2004**  
**for**  
**Marcus Brook Limited**



**Marcus Brook Limited**

**Contents of the Abbreviated Accounts  
for the Year Ended 30 April 2004**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>3</b>

**Marcus Brook Limited**  
**Company Information**  
**for the Year Ended 30 April 2004**

**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 2004**

		30.4.04		30.4.03	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	2		133,216		136,214
<b>CURRENT ASSETS:</b>					
Stocks		137,916		153,952	
Debtors		108,040		5,597	
Investments		-		15,010	
Cash at bank		458,373		359,463	
		704,329		534,022	
<b>CREDITORS:</b> Amounts falling due within one year		52,675		26,665	
<b>NET CURRENT ASSETS:</b>			651,654		507,357
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			£784,870		£643,571
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	3		100		100
Profit and loss account			784,770		643,471
<b>SHAREHOLDERS' FUNDS:</b>			£784,870		£643,571

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2004.

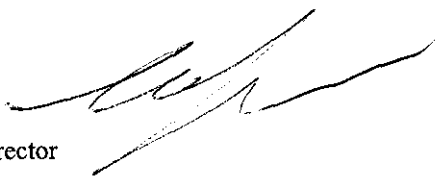
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 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 10 January 2005

The notes form part of these abbreviated accounts

**Marcus Brook Limited**

**Notes to the Abbreviated Accounts  
for the Year Ended 30 April 2004**

**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**

Stock is 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.

**2. TANGIBLE FIXED ASSETS**

	Total
	£
<b>COST:</b>	
At 1 May 2003	164,734
Additions	251,868
Disposals	(250,318)
	<hr/>
At 30 April 2004	166,284
	<hr/>
<b>DEPRECIATION:</b>	
At 1 May 2003	28,518
Charge for year	4,550
	<hr/>
At 30 April 2004	33,068
	<hr/>
<b>NET BOOK VALUE:</b>	
At 30 April 2004	133,216
	<hr/>
At 30 April 2003	136,214
	<hr/>

**Marcus Brook Limited**

**Notes to the Abbreviated Accounts  
for the Year Ended 30 April 2004**

**3. CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	30.4.04	30.4.03
			£	£
20,000	Ordinary	£1	<u>20,000</u>	<u>20,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.4.04	30.4.03
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**4. TRANSACTIONS WITH DIRECTOR**

The following loan to a director subsisted during the year ended 30 April 2004:

	£
<b>W M Spencer</b>	
Balance outstanding at start of year	3,942
Balance outstanding at end of year	105,385
Maximum balance outstanding during year	<u>129,736</u>

The Director repaid £102,000 to the company on 5 October 2004.