

**COMPANY NUMBER:
2987472**

**MARASU'S PETITS FOURS LIMITED
ABBREVIATED STATUTORY FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2011**

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CHARTERED ACCOUNTANTS
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TUESDAY



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MARASU'S PETITS FOURS LIMITED
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2011

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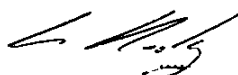
MARASU'S PETITS FOURS LIMITED

ABBREVIATED BALANCE SHEET AT 30 APRIL 2011

	Note	2011		2010	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		830,384		621,995
CURRENT ASSETS					
Stocks		269,952		192,221	
Debtors		390,892		377,489	
Cash at bank and in hand		10,582		18,809	
		<u>671,426</u>		<u>588,519</u>	
CREDITORS					
Due within one year		<u>(339,669)</u>		<u>(357,261)</u>	
NET CURRENT ASSETS			<u>331,757</u>		<u>231,258</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,162,141</u>		<u>853,253</u>
CREDITORS					
Due after more than one year			(250,606)		(126,258)
PROVISIONS FOR LIABILITIES			<u>(48,058)</u>		<u>(48,058)</u>
NET ASSETS			<u>£ 863,477</u>		<u>678,937</u>
CAPITAL AND RESERVES					
Called up share capital	3		1,000		1,000
Profit and loss account			<u>862,477</u>		<u>677,937</u>
SHAREHOLDERS' FUNDS			<u>£ 863,477</u>		<u>678,937</u>

For the year ending 30 April 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. Approved by the board of directors on 24 January 2012 and signed on its behalf


W Keeling

The annexed notes form part of these financial statements

MARASU'S PETITS FOURS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2011

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008)

CASHFLOW STATEMENT

The Company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small company

TURNOVER

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Land and buildings - Over the term of the lease
Plant and Machinery - 10% per annum of cost
Fixtures and Fittings - 25 % per annum of cost

STOCKS

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads

DEFERRED TAXATION

Provision is made for taxation deferred as a result of material timing differences between the incidence of income and expenditure for taxation purposes, using the liability method, only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the near future

LEASING

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets and depreciated over the shorter of the lease term and their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period

MARASU'S PETITS FOURS LIMITED**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 30 APRIL 2011****PENSION COSTS**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year

GRANTS RECEIVED

Grants related to capital expenditure on tangible assets are credited to the profit and loss account at the same rate as the depreciation on the assets to which the grants relate

2 TANGIBLE FIXED ASSETS

	Total £
Cost	
At 1 May 2010	1,261,622
Additions	308,322
	<u>1,569,944</u>
At 30 April 2011	
Depreciation	
At 1 May 2010	639,628
Charge for the year	99,932
	<u>739,560</u>
At 30 April 2011	
Net book value	
At 30 April 2011	<u>830,384</u>
At 30 April 2010	<u>621,994</u>

3 SHARE CAPITAL

	2011	2010
	£	£
ALLOTTED, CALLED UP AND FULLY PAID		
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

4 ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party

MARASU'S PETITS FOURS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2011

5 ULTIMATE HOLDING COMPANY

The directors consider that the holding company is The Fine Chocolate and Baking Company Limited, registered in England and Wales