

**COMPANY NUMBER:**  
**2987472**

**MARASU'S PETITS FOURS LIMITED**  
**ABBREVIATED STATUTORY FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2016**

**COOPER MURRAY**  
**CHARTERED ACCOUNTANTS**  
**STATUTORY AUDITORS**  
**SUITE LG6**  
**4 DEVONSHIRE STREET**  
**LONDON**  
**W1W 5DT**

**SATURDAY**



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**COMPANIES HOUSE**

**MARASU'S PETITS FOURS LIMITED**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2016**

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## **INDEPENDENT AUDITORS' REPORT TO MARASU'S PETITS FOURS LIMITED**

### **UNDER S.449 OF THE COMPANIES ACT 2006.**

We have examined the abbreviated accounts on pages 2 to 4 together with the full financial statements of Marasu's Petits Fours Limited for the year ended 30 April 2016, prepared under s.396 of the Companies Act 2006.

This report is made solely to the company, in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

The directors are responsible for preparing the abbreviated accounts in accordance with s.444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

### **BASIS OF OPINION**

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

### **OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with s.444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

**PETER WATTS (Senior Statutory Auditor)**  
**for and on behalf of Cooper Murray**  
**Chartered Accountants**  
**Statutory Auditors**  
**Suite LG6**  
**4 Devonshire Street**  
**London**  
**W1W 5DT**

Date: 31 October 2016

COMPANY NUMBER: 2987472

MARASU'S PETITS FOURS LIMITED

ABBREVIATED BALANCE SHEET

AT 30 APRIL 2016

	Note	2016	2015
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	2	380,020	420,708
<b>CURRENT ASSETS</b>			
Stocks		446,206	402,465
Debtors	3	633,766	884,271
Cash at bank and in hand		15,949	19,131
		<u>1,095,921</u>	<u>1,305,867</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	(760,354)	(941,529)
<b>NET CURRENT ASSETS</b>		<u>335,567</u>	<u>364,338</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>715,587</u>	<u>785,046</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year		(360,543)	(99,737)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(5,765)</u>	<u>(5,765)</u>
<b>NET ASSETS</b>		<u><u>£ 349,279</u></u>	<u><u>679,544</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	1,000	1,000
Profit and loss account		348,279	678,544
<b>SHAREHOLDERS' FUNDS</b>		<u><u>£ 349,279</u></u>	<u><u>679,544</u></u>

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 31 October 2016 and signed on its behalf.



William Brian 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 2016**

### **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 January 2015).

#### **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 less estimated residual value of each asset over its expected useful life, as follows:

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.

#### **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.

**MARASU'S PETITS FOURS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR ENDED 30 APRIL 2016**

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
Cost:	
At 1 May 2015	1,779,535
Additions	125,038
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At 30 April 2016	1,904,573
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Dépreciation:	
At 1 May 2015	1,358,827
Charge for the year	165,726
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At 30 April 2016	1,524,553
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Net book value:	
At 30 April 2016	380,020
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At 30 April 2015	420,708
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**3. DEBTORS**

Debtors include an amount of £7,425 (2015 - £Nil) falling due after more than one year.

**4. CREDITORS**

Of the creditors due within one year £215,451 is secured.

Of the creditors due after more than one year £112,541 is secured.

**5. SHARE CAPITAL**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
Ordinary shares of £1 each	1,000	1,000
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**6. ULTIMATE HOLDING COMPANY**

The directors consider that the holding company is Prestat Group Ltd, registered in England and Wales.