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COMPANY REGISTRATION NUMBER 06242596

**MARKETING MATTERS
(HOLDINGS) LIMITED
ABBREVIATED ACCOUNTS
29 FEBRUARY 2012**

FRIDAY



A61 *A1090UFF* #330
21/12/2012
COMPANIES HOUSE

**Harrisons
Chartered Accountants**

MARKETING MATTERS (HOLDINGS) LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 29 FEBRUARY 2012

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MARKETING MATTERS (HOLDINGS) LIMITED
INDEPENDENT AUDITOR'S REPORT TO MARKETING MATTERS
(HOLDINGS) LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 3 to 5, together with the financial statements of Marketing Matters (Holdings) Limited for the year ended 29 February 2012 prepared under Section 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 DIRECTOR AND AUDITOR

The director is responsible for preparing the abbreviated accounts in accordance with Section 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 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 Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

OTHER INFORMATION

On 26 November 2012 we reported as auditor to the members of the company on the financial statements prepared under Section 396 of the Companies Act 2006 and our report included the following paragraph:

MARKETING MATTERS (HOLDINGS) LIMITED
INDEPENDENT AUDITOR'S REPORT TO MARKETING MATTERS
(HOLDINGS) LIMITED *(continued)*

UNDER SECTION 449 OF THE COMPANIES ACT 2006

EMPHASIS OF MATTER - GOING CONCERN

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 1 to the financial statements concerning the company's ability to continue as a going concern. At 29 February 2012 the company's liabilities exceeded its total assets by £774,054. These conditions, along with the other matters explained in note 1 to the financial statements, indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements therefore include the adjustments that would result if the company was unable to continue as a going concern.



MARK MAGRATH (Senior Statutory Auditor)

For and on behalf of
HARRISONS
Chartered Accountants
& Statutory Auditor

4 Brackley Close
Bournemouth International Airport
Christchurch
Dorset
BH23 6SE

26 November 2012

MARKETING MATTERS (HOLDINGS) LIMITED

ABBREVIATED BALANCE SHEET

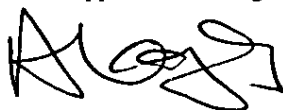
29 FEBRUARY 2012

	Note	2012 £	2011 £
FIXED ASSETS			
Investments	2	<u>1</u>	<u>811,265</u>
CURRENT ASSETS			
Cash at bank and in hand		1,526	30
CREDITORS: Amounts falling due within one year		<u>320,976</u>	<u>300,918</u>
NET CURRENT LIABILITIES		(319,450)	(300,888)
TOTAL ASSETS LESS CURRENT LIABILITIES		(319,449)	510,377
CREDITORS: Amounts falling due after more than one year		<u>454,605</u>	<u>472,605</u>
		<u>(774,054)</u>	<u>37,772</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	5,645	5,645
Profit and loss account		<u>(779,699)</u>	<u>32,127</u>
(DEFICIT)/SHAREHOLDERS' FUNDS		<u>(774,054)</u>	<u>37,772</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 26 November 2012

MR A R LEGG



Company Registration Number 06242596

The notes on pages 4 to 5 form part of these abbreviated accounts

MARKETING MATTERS (HOLDINGS) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 29 FEBRUARY 2012

1. ACCOUNTING POLICIES

Basis of accounting

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)

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Consolidation

The company and its subsidiary comprise a small group. The company has therefore taken advantage of the exemption provided by section 399(1) of the Companies Act 2006 not to prepare group accounts.

Investments

Investments held as fixed assets are stated at cost unless, in the opinion of the directors, this is considered to be in excess of recoverable amount, in which case an appropriate adjustment is made through the profit and loss account.

Going concern

The company's only major asset is its investment in its subsidiary company. The trading position of that subsidiary has deteriorated since the year end date, so provision has been made for the diminution in value of the underlying investment. The company's assets and liabilities have therefore been included in these accounts at their anticipated realisable values.

MARKETING MATTERS (HOLDINGS) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 29 FEBRUARY 2012

2. FIXED ASSETS

	Investments £
COST	
At 1 March 2011 and 29 February 2012	<u>811,265</u>
AMOUNTS WRITTEN OFF	
Charge for year	<u>811,264</u>
At 29 February 2012	<u>811,264</u>
NET BOOK VALUE	
At 29 February 2012	<u>1</u>
At 28 February 2011	<u>811,265</u>

The company owns 100% of the issued ordinary share capital of Marketing Matters Limited, a company incorporated in the United Kingdom

	2012 £	2011 £
Aggregate capital and reserves		
Marketing Matters Limited	38,273	235,311
Profit and (loss) for the year		
Marketing Matters Limited	(197,038)	9,227

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
5,645 Ordinary shares of £1 each	<u>5,645</u>	<u>5,645</u>	<u>5,645</u>	<u>5,645</u>