

C.A.

COMPANY REGISTRATION NUMBER 03415640

MANOR CARPENTRY LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31ST AUGUST 2013



CLOKE & CO.
Chartered Certified Accountants
475 Salisbury House
London Wall
London
EC2M 5QQ

MANOR CARPENTRY LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31ST AUGUST 2013

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MANOR CARPENTRY LIMITED

REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF MANOR CARPENTRY LIMITED YEAR ENDED 31ST AUGUST 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Manor Carpentry Limited for the year ended 31st August 2013 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the director of Manor Carpentry Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Manor Carpentry Limited and state those matters that we have agreed to state to him in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Manor Carpentry Limited and its director for our work or for this report.

It is your duty to ensure that Manor Carpentry Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and loss of Manor Carpentry Limited. You consider that Manor Carpentry 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 abbreviated accounts of Manor Carpentry 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 abbreviated accounts.

Cloke & Co.

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Chartered Certified Accountants

475 Salisbury House
London Wall
London
EC2M 5QQ

23/12/2013

MANOR CARPENTRY LIMITED

ABBREVIATED BALANCE SHEET

31ST AUGUST 2013

	Note	2013 £	2012 £
FIXED ASSETS	2		
Tangible assets		16,185	21,815
CURRENT ASSETS			
Stocks		64,335	34,355
Debtors		92,021	114,821
Cash at bank and in hand		32,680	55,523
		<u>189,036</u>	<u>204,699</u>
CREDITORS: Amounts falling due within one year		<u>139,351</u>	<u>132,774</u>
NET CURRENT ASSETS		<u>49,685</u>	<u>71,925</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,870</u>	<u>93,740</u>
CREDITORS: Amounts falling due after more than one year		246	4,023
PROVISIONS FOR LIABILITIES		-	4,581
		<u>65,624</u>	<u>85,136</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4	50,000	50,000
Profit and loss account		15,624	35,136
SHAREHOLDERS' FUNDS		<u>65,624</u>	<u>85,136</u>

The Balance sheet continues on the following page.

The notes on pages 4 to 6 form part of these abbreviated accounts.

MANOR CARPENTRY LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31ST AUGUST 2013

For the year ended 31st August 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

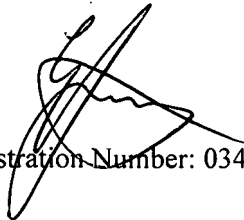
Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These/abbreviated accounts were approved and signed by the director and authorised for issue on 16/12/13.....

G M Janes
Director



Company Registration Number: 03415640

The notes on pages 4 to 6 form part of these abbreviated accounts.

MANOR CARPENTRY LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31ST AUGUST 2013

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).

Cash flow statement

The company has taken advantage of the exemptions in Financial Reporting Standard No. 1 from the requirement to produce a cash flow on the grounds that it is a small company.

Turnover

The turnover shown in the profit and loss account represents the value of sales, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor Vehicles - 25% NBV

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

MANOR CARPENTRY LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31ST AUGUST 2013

1. ACCOUNTING POLICIES *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1st September 2012	44,132
Additions	3,200
Disposals	(5,404)
At 31st August 2013	<u><u>41,928</u></u>
DEPRECIATION	
At 1st September 2012	22,317
Charge for year	5,394
On disposals	(1,968)
At 31st August 2013	<u><u>25,743</u></u>
NET BOOK VALUE	
At 31st August 2013	<u><u>16,185</u></u>
At 31st August 2012	<u><u>21,815</u></u>

MANOR CARPENTRY LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31ST AUGUST 2013

3. RELATED PARTY TRANSACTIONS

The company is fully controlled by G M Janes, who is the sole director of Manor Carpentry Limited. There are no related party transactions that are required to be disclosed as per the financial reporting standard for smaller entities.

4. SHARE CAPITAL

Authorised share capital:

	2013	2012
	£	£
50,000 Ordinary shares of £1 each	<u>50,000</u>	<u>50,000</u>

Allotted, called up and fully paid:

	2013		2012	
	No	£	No	£
Ordinary shares of £1 each	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>