

REGISTERED NUMBER: 3766223 (England and Wales)

UNAUDITED ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2005

FOR

MANUKA TREE LIMITED



**MANUKA TREE LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2005**

	<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>4</b>

**MANUKA TREE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2005**

**DIRECTORS:** Mrs L Ellyatt  
R V Ellyatt

**SECRETARY:** Mrs C L Ellyatt

**REGISTERED OFFICE:** 2 Upperton Gardens  
Eastbourne  
East Sussex  
BN21 2AH

**REGISTERED NUMBER:** 3766223 (England and Wales)

**ACCOUNTANTS:** OGILVIE BOOTH COLES LIMITED  
Chartered Accountants  
2 Upperton Gardens  
Eastbourne  
East Sussex BN21 2AH

**MANUKA TREE LIMITED**

**ABBREVIATED BALANCE SHEET**  
**30 JUNE 2005**

		2005		2004	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	2		597		-
<b>CURRENT ASSETS:</b>					
Stocks		12,020		50,240	
Debtors		698		11,087	
Cash at bank and in hand		151		405	
		<u>12,869</u>		<u>61,732</u>	
<b>CREDITORS: Amounts falling due within one year</b>		<u>38,785</u>		<u>45,954</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS:</b>			<u>(25,916)</u>		<u>15,778</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			<u>(25,319)</u>		<u>15,778</u>
<b>CREDITORS: Amounts falling due after more than one year</b>			<u>175,220</u>		<u>146,344</u>
			<u>£(200,539)</u>		<u>£(130,566)</u>
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	3		100		100
Profit and loss account			<u>(200,639)</u>		<u>(130,666)</u>
<b>SHAREHOLDERS' FUNDS:</b>			<u>£(200,539)</u>		<u>£(130,566)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their 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.

The notes form part of these abbreviated accounts

MANUKA TREE LIMITED

ABBREVIATED BALANCE SHEET  
30 JUNE 2005

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:

  
.....  
Mrs L Ellyatt - Director

Approved by the Board on 28/12/05.....

The notes form part of these abbreviated accounts

# MANUKA TREE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2005

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The accounts have been prepared on the basis that the company will continue to trade as a going concern. The validity of this assumption is dependent upon the continued support of the directors.

#### 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.

Plant and machinery - 33% on cost

#### 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 July 2004	1,303
Additions	895
	<hr/>
At 30 June 2005	2,198
	<hr/>
<b>DEPRECIATION:</b>	
At 1 July 2004	1,303
Charge for year	298
	<hr/>
At 30 June 2005	1,601
	<hr/>
<b>NET BOOK VALUE:</b>	
At 30 June 2005	597
	<hr/>

MANUKA TREE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2005

3. CALLED UP SHARE CAPITAL

Authorised:		Nominal value:	2005	2004
Number:	Class:		£	£
100,000	Ordinary	£1	<u>100,000</u>	<u>100,000</u>

Allotted, issued and fully paid:		Nominal value:	2005	2004
Number:	Class:		£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

4. GOING CONCERN

As stated under the note on accounting policies, the financial statements have been prepared on the basis that the company will continue to trade as a going concern.

At the balance sheet date the company owed the directors £138,948 (£146,344 - 2004) by way of an unsecured loan. The directors have agreed not to request repayment of this loan within the next twelve months and intend to provide the company with future finance.