

REGISTERED NUMBER: 3766223 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2006

FOR

MANUKA TREE LIMITED

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MANUKA TREE LIMITED

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FOR THE YEAR ENDED 30 JUNE 2006**

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MANUKA TREE LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2006**

DIRECTORS: Mrs L Ellyatt
R V Ellyatt

SECRETARY: Mrs C L Ellyatt

REGISTERED OFFICE: 1 Swan Wood Park
Gun Hill
Horam
East Sussex
TN21 0JS

REGISTERED NUMBER: 3766223 (England and Wales)

ACCOUNTANTS: Aequitas Limited
1 Swan Wood Park
Gun Hill
Horam
East Sussex
TN21 0JS

MANUKA TREE LIMITED

ABBREVIATED BALANCE SHEET
30 JUNE 2006

	Notes	30.6.06 £	30.6.05 £
FIXED ASSETS			
Tangible assets	2	299	597
CURRENT ASSETS			
Stocks		10,934	12,020
Debtors		2,498	698
Cash at bank and in hand		153	151
		<u>13,585</u>	<u>12,869</u>
CREDITORS			
Amounts falling due within one year		<u>28,583</u>	<u>38,785</u>
NET CURRENT LIABILITIES		<u>(14,998)</u>	<u>(25,916)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(14,699)</u>	<u>(25,319)</u>
CREDITORS			
Amounts falling due after more than one year		<u>214,429</u>	<u>175,220</u>
NET LIABILITIES		<u>(229,128)</u>	<u>(200,539)</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>(229,228)</u>	<u>(200,639)</u>
SHAREHOLDERS' FUNDS		<u>(229,128)</u>	<u>(200,539)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2006 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

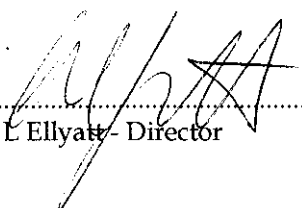
- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year 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.

MANUKA TREE LIMITED

ABBREVIATED BALANCE SHEET - continued
30 JUNE 2006

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 22nd March 2007 and were signed on its behalf by:


.....
Mrs L Ellyatt - Director

MANUKA TREE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2006

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 January 2005).

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

Stocks are 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 £
COST	
At 1 July 2005 and 30 June 2006	2,198
DEPRECIATION	
At 1 July 2005	1,601
Charge for year	298
At 30 June 2006	1,899
NET BOOK VALUE	
At 30 June 2006	299
At 30 June 2005	597

MANUKA TREE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 30 JUNE 2006

3. CALLED UP SHARE CAPITAL

Authorised:		Nominal value:	30.6.06 £	30.6.05 £
Number:	Class:			
100,000	Ordinary	£1	<u>100,000</u>	<u>100,000</u>

Allotted, issued and fully paid:		Nominal value:	30.6.06 £	30.6.05 £
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 £169,491 (£138,948 - 2005) 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.