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**Registration number 3766223**

**Manuka Tree Limited**  
**Abbreviated accounts**  
**for the year ended 30 June 2013**

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# **Manuka Tree Limited**

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**Manuka Tree Limited**  
**Abbreviated balance sheet**  
**as at 30 June 2013**

		2013		2012	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		368,337		374,663
<b>Current assets</b>					
Stocks		66,685		51,966	
Debtors		16,468		123,821	
Cash at bank and in hand		1,766		9,290	
		<u>84,919</u>		<u>185,077</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(142,854)</u>		<u>(248,555)</u>	
<b>Net current liabilities</b>			<u>(57,935)</u>		<u>(63,478)</u>
<b>Total assets less current liabilities</b>			310,402		311,185
<b>Creditors: amounts falling due after more than one year</b>	3		<u>(296,467)</u>		<u>(304,290)</u>
<b>Net assets</b>			<u>13,935</u>		<u>6,895</u>
<b>Capital and reserves</b>					
Called up share capital	4		100		100
Profit and loss account			<u>13,835</u>		<u>6,795</u>
<b>Shareholders' funds</b>			<u>13,935</u>		<u>6,895</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

The notes on pages 3 to 5 form an integral part of these financial statements.

**Manuka Tree Limited**

**Abbreviated balance sheet (continued)**


**Director's statements required by Sections 475(2) and (3)  
for the year ended 30 June 2013**

In approving these abbreviated accounts as director of the company I hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 June 2013 , and
- (c) that I acknowledge my responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The abbreviated accounts were approved by the Board on and signed on its behalf by



**L. Ellyatt**  
**Director**

**Registration number 3766223**

**The notes on pages 3 to 5 form an integral part of these financial statements.**

## **Manuka Tree Limited**

### **Notes to the abbreviated financial statements for the year ended 30 June 2013**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Leasehold properties	-	Straight line over the life of the lease
Other tangible assets	-	25% reducing balance

##### **1.4. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

##### **1.5. Stock**

Stock is valued at the lower of cost and net realisable value

##### **1.6. Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date Transactions in foreign currencies are recorded at the date of the transactions All differences are taken to the Profit and Loss account

**Manuka Tree Limited**

**Notes to the abbreviated financial statements  
for the year ended 30 June 2013**

continued

2. Fixed assets	Tangible fixed assets £	
<b>Cost</b>		
At 1 July 2012	439,459	
Additions	7,937	
At 30 June 2013	<u>447,396</u>	
<b>Depreciation</b>		
At 1 July 2012	64,796	
Charge for year	14,263	
At 30 June 2013	<u>79,059</u>	
<b>Net book values</b>		
At 30 June 2013	<u>368,337</u>	
At 30 June 2012	<u><u>374,663</u></u>	
3. Creditors: amounts falling due after more than one year	2013 £	2012 £
Creditors include the following		
Instalments repayable after more than five years	<u>(223,200)</u>	<u>(223,200)</u>
The bank loan is secured by a fixed and floating charge over the assets of the company		
4. Share capital	2013 £	2012 £
<b>Authorised</b>		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
<b>Equity Shares</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**Manuka Tree Limited**

**Notes to the abbreviated financial statements  
for the year ended 30 June 2013**

continued

**5. 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 directors £43,100 by way of an unsecured loan. The directors have agreed not to request repayment of this loan within the next twelve months and will provide the company with future finance, if required.