

**Registration number 3877211**

**Le Roi Estates Limited**  
**Abbreviated accounts**  
**for the period ended 31 March 2007**

THURSDAY



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31/01/2008  
COMPANIES HOUSE

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## **Le Roi Estates Limited**

### **Contents**

	<b>Page</b>
Auditors' report	<b>1</b>
Abbreviated balance sheet	<b>2</b>
Notes to the financial statements	<b>3 - 4</b>

**Independent auditors' report to Le Roi Estates Limited  
under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Le Roi Estates Limited for the period ended 31 March 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the directors and the auditors**

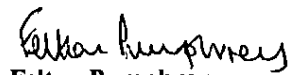
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

  
**Felton Pumphrey**  
Chartered Accountants and  
Registered Auditors

*31 January 2008*

**1 The Green  
Richmond  
Surrey  
TW9 1PL**

**Le Roi Estates Limited**

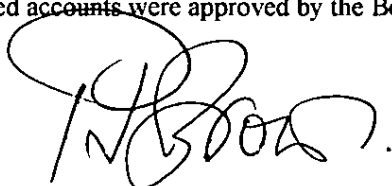
**Abbreviated balance sheet  
as at 31 March 2007**

		31/03/07		30/04/06	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		8,500,836		8,500,962
<b>Current assets</b>					
Debtors - falling due after more than 1 year		2,581,019		2,251,079	
		<u>2,581,019</u>		<u>2,251,079</u>	
<b>Creditors amounts falling due within one year</b>		<u>(81,299)</u>		<u>-</u>	
<b>Net current assets</b>			<u>2,499,720</u>		<u>2,251,079</u>
<b>Total assets less current liabilities</b>			11,000,556		10,752,041
<b>Creditors: amounts falling due after more than one year</b>			(5,415,333)		(5,415,333)
<b>Provisions for liabilities</b>			<u>(218,659)</u>		<u>(209,863)</u>
<b>Net assets</b>			<u>5,366,564</u>		<u>5,126,845</u>
<b>Capital and reserves</b>					
Called up share capital	3		1,000		1,000
Revaluation reserve			4,904,689		4,904,689
Profit and loss account			<u>460,875</u>		<u>221,156</u>
<b>Shareholders' funds</b>			<u>5,366,564</u>		<u>5,126,845</u>

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies

The abbreviated accounts were approved by the Board on 28/1/08 and signed on its behalf by

**Philip Brown**  
Director



**The notes on pages 3 to 4 form an integral part of these financial statements.**

# Le Roi Estates Limited

## Notes to the abbreviated financial statements for the period ended 31 March 2007

### 1. Accounting policies

#### 1.1. Accounting convention

The accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards

The accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

#### 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 or valuation less residual value of each asset over its expected useful life, as follows

Plant and machinery - Straight line over 10 years  
-

In accordance with the provisions of FRS 15 the company has adopted a policy of revaluation of freehold land and buildings. The company has a policy of maintaining to a high state of repair and in the opinion of the directors any depreciation charge would be immaterial

### 2. Fixed assets

	<b>Tangible fixed assets £</b>
<b>Cost/revaluation</b>	
At 1 May 2006	8,501,262
At 31 March 2007	8,501,262
<b>Depreciation</b>	
At 1 May 2006	300
Charge for period	126
At 31 March 2007	426
<b>Net book values</b>	
At 31 March 2007	8,500,836
At 30 April 2006	8,500,962

**Le Roi Estates Limited**

**Notes to the abbreviated financial statements  
for the period ended 31 March 2007**

continued

<b>3. Share capital</b>	<b>31/03/07</b>	<b>30/04/06</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Equity Shares</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

**4. Ultimate parent undertaking**

The directors consider Earlglen Limited, which is a company incorporated and registered in the UK, to be the ultimate holding company