

Registration number 3877211

Le Roi Estates Limited
Abbreviated accounts
for the year ended 31 March 2008

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Le Roi Estates Limited

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**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 year ended 31 March 2008 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

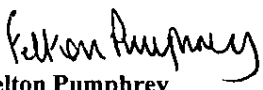
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and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

21/1/09
1 The Green
Richmond
Surrey
TW9 1PL

Le Roi Estates Limited

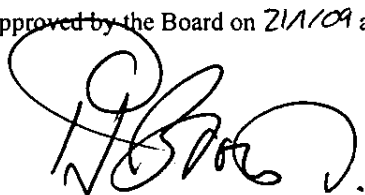
**Abbreviated balance sheet
as at 31 March 2008**

		31/03/08	31/03/07
	Notes	£	£
Fixed assets			
Tangible assets	2	-	8,500,836
Current assets			
Debtors - falling due after more than 1 year		1,000	2,581,019
		1,000	2,581,019
Creditors: amounts falling due within one year		-	(81,299)
Net current assets		1,000	2,499,720
Total assets less current liabilities		1,000	11,000,556
Creditors: amounts falling due after more than one year		-	(5,415,333)
Provisions for liabilities		-	(218,659)
Net assets		1,000	5,366,564
Capital and reserves			
Called up share capital	3	1,000	1,000
Revaluation reserve		-	4,904,689
Profit and loss account		-	460,875
Shareholders' funds		1,000	5,366,564

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 2007) relating to small companies.

The abbreviated accounts were approved by the Board on 21/1/09 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 year ended 31 March 2008**

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

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:

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

	Tangible fixed assets £
Cost or valuation	
At 1 April 2007	8,501,262
Revaluation	(1,000,000)
Transfer to parent company	(7,501,262)
At 31 March 2008	-
Depreciation	
At 1 April 2007	426
Transfer to parent company	(552)
Charge for year	126
At 31 March 2008	-
Net book values	
At 31 March 2007	8,500,836

Le Roi Estates Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2008**

..... continued

3. Share capital	31/03/08	31/03/07
	£	£
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Equity Shares		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

4. Ultimate parent undertaking

The directors consider Warren House Conference Centre Limited (formerly Earlglen Limited), which is a company incorporated and registered in the UK, to be the ultimate holding company.