

Chartered Accountants
& Statutory Auditor

MANOROWEN LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2010

Company Registration No. 05851930 (England and Wales)

WEDNESDAY



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22/06/2011
COMPANIES HOUSE



Plummer Parsons
Chartered Accountants

MANOROWEN LIMITED

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MANOROWEN LIMITED

INDEPENDENT AUDITORS' REPORT TO MANOROWEN LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of Manorowen Limited for the year ended 30 September 2010 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. 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 auditors' 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 work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Christopher Burgess FCA (Senior Statutory Auditor)
for and on behalf of Plummer Parsons

14 June 2011

Chartered Accountants
Statutory Auditor

18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

MANOROWEN LIMITED

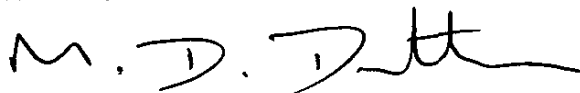
ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2010

	Notes	2010 £	£	2009 £	£
Current assets					
Stocks		1,307,131		1,120,000	
Debtors		2,800		2,250	
		<u>1,309,931</u>		<u>1,122,250</u>	
Creditors amounts falling due within one year		<u>(1,710,805)</u>		<u>(1,513,944)</u>	
Total assets less current liabilities			<u>(400,874)</u>		<u>(391,694)</u>
Capital and reserves					
Called up share capital	2		100		100
Profit and loss account			<u>(400,974)</u>		<u>(391,794)</u>
Shareholders' funds			<u>(400,874)</u>		<u>(391,694)</u>

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board for issue on 14 June 2011



M D Dutton
Director

Company Registration No 05851930

MANOROWEN LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2010

1 Accounting policies

1.1 Accounting convention

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

The company meets its day to day working capital needs through continued support in the form of loans from its parent company Rotabit Limited. The directors, who are also the directors of the parent company, have confirmed that this support will continue to be provided for the foreseeable future.

Therefore the directors consider it appropriate to prepare the accounts on the going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of this support.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

2 Share capital	2010	2009
	£	£
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100

3 Ultimate parent company

The parent and ultimate parent company is Rotabit Limited, a company registered in England and Wales.