

**Registered Number 05851930**

**MANOROWEN LIMITED**

**Abbreviated Accounts**

**30 September 2015**

## Abbreviated Balance Sheet as at 30 September 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		<i>£</i>	<i>£</i>
<b>Fixed assets</b>			
Tangible assets	2	1,443	1,924
		<u>1,443</u>	<u>1,924</u>
<b>Current assets</b>			
Stocks		954,044	946,924
Debtors		1,451	1,890
		<u>955,495</u>	<u>948,814</u>
<b>Creditors: amounts falling due within one year</b>		<u>(2,091,886)</u>	<u>(2,075,204)</u>
<b>Net current assets (liabilities)</b>		<u>(1,136,391)</u>	<u>(1,126,390)</u>
<b>Total assets less current liabilities</b>		<u>(1,134,948)</u>	<u>(1,124,466)</u>
<b>Total net assets (liabilities)</b>		<u>(1,134,948)</u>	<u>(1,124,466)</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		(1,135,048)	(1,124,566)
<b>Shareholders' funds</b>		<u>(1,134,948)</u>	<u>(1,124,466)</u>

- For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 20 June 2016

And signed on their behalf by:

**Mr M Dutton, Director**

**Notes to the Abbreviated Accounts for the period ended 30 September 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

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 director, who is the ultimate controlling party of the parent company, has confirmed that this support will continue to be provided for the foreseeable future. Therefore the director considers 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.

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).

**Turnover policy**

Turnover represents amounts receivable for property rental, accounted for on an accruals basis.

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery - 25% Reducing balance

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 October 2014	3,420
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2015	<u>3,420</u>
<b>Depreciation</b>	
At 1 October 2014	1,496
Charge for the year	481
On disposals	-
At 30 September 2015	<u>1,977</u>
<b>Net book values</b>	
At 30 September 2015	<u><u>1,443</u></u>

At 30 September 2014

1,924

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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