



Plummer Parsons
Chartered Accountants

MANOROWEN LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014

Company Registration No. 05851930 (England and Wales)

THURSDAY



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COMPANIES HOUSE

Chartered Accountants
& Statutory Auditor

MANOROWEN LIMITED

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MANOROWEN LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		1,924		2,565
Current assets					
Stocks		946,924		925,000	
Debtors		1,890		647	
		<u>948,814</u>		<u>925,647</u>	
Creditors: amounts falling due within one year		<u>(2,075,204)</u>		<u>(2,050,989)</u>	
Net current liabilities			<u>(1,126,390)</u>		<u>(1,125,342)</u>
Total assets less current liabilities			<u>(1,124,466)</u>		<u>(1,122,777)</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			<u>(1,124,566)</u>		<u>(1,122,877)</u>
Shareholders' funds			<u>(1,124,466)</u>		<u>(1,122,777)</u>

For the financial Year ended 30 September 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the Year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 12 June 2015



Mr M Dutton
Director

Company Registration No. 05851930

MANOROWEN LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2014

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 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.

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).

1.3 Turnover

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

1.4 Tangible fixed assets and depreciation

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
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2 Fixed assets

	Tangible assets
	£
Cost	
At 1 October 2013 & at 30 September 2014	3,420
Depreciation	
At 1 October 2013	855
Charge for the period	641
At 30 September 2014	1,496
Net book value	
At 30 September 2014	1,924
At 30 September 2013	2,565

MANOROWEN LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2014

3	Share capital	2014	2013
		£	£
	Allotted, called up and fully paid		
	100 Ordinary shares of £1 each	100	100
		<u>100</u>	<u>100</u>

4 Ultimate parent company

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