

**REGISTERED NUMBER: 07118310 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31 January 2023**  
**for**  
**Manorfield (UK) Ltd**

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for the year ended 31 January 2023**

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**Manorfield (UK) Ltd**

**Company Information  
for the year ended 31 January 2023**

**DIRECTORS:**

Mr M D Barrett  
Miss J A Brockwell

**REGISTERED OFFICE:**

3 Monks Farm Cottages  
St. Mary's Lane  
Upminster  
Essex  
RM14 3PF

**REGISTERED NUMBER:**

07118310 (England and Wales)

**ACCOUNTANTS:**

Vortex Accountants Limited  
Top Floor  
Claridon House  
London Road  
Stanford Le Hope  
Essex  
SS17 0JU

**Manorfield (UK) Ltd (Registered number: 07118310)**

**Balance Sheet  
31 January 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		56,194		19,091
<b>CURRENT ASSETS</b>					
Stocks	5	183,076		86,802	
Debtors	6	272,057		135,905	
Cash at bank and in hand		<u>34,041</u>		<u>59,563</u>	
		489,174		282,270	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>391,632</u>		<u>237,503</u>	
<b>NET CURRENT ASSETS</b>			<u>97,542</u>		<u>44,767</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			153,736		63,858
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>131,469</u>		<u>42,070</u>
<b>NET ASSETS</b>			<u>22,267</u>		<u>21,788</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>22,265</u>		<u>21,786</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>22,267</u>		<u>21,788</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Manorfield (UK) Ltd (Registered number: 07118310)**

**Balance Sheet - continued**  
**31 January 2023**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 5 October 2023 and were signed on its behalf by:

Mr M D Barrett - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the year ended 31 January 2023**

**1. STATUTORY INFORMATION**

Manorfield (UK) Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents net invoiced sales and services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2022 - 6).

Notes to the Financial Statements - continued  
for the year ended 31 January 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 February 2022	21,000	39,336	-	60,336
Additions	-	51,080	1,667	52,747
Disposals	-	(39,336)	-	(39,336)
At 31 January 2023	<u>21,000</u>	<u>51,080</u>	<u>1,667</u>	<u>73,747</u>
<b>DEPRECIATION</b>				
At 1 February 2022	14,355	26,890	-	41,245
Charge for year	1,661	1,120	417	3,198
Eliminated on disposal	-	(26,890)	-	(26,890)
At 31 January 2023	<u>16,016</u>	<u>1,120</u>	<u>417</u>	<u>17,553</u>
<b>NET BOOK VALUE</b>				
At 31 January 2023	<u>4,984</u>	<u>49,960</u>	<u>1,250</u>	<u>56,194</u>
At 31 January 2022	<u>6,645</u>	<u>12,446</u>	<u>-</u>	<u>19,091</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 February 2022	21,000	39,336	60,336
Additions	-	51,080	51,080
Disposals	-	(39,336)	(39,336)
At 31 January 2023	<u>21,000</u>	<u>51,080</u>	<u>72,080</u>
<b>DEPRECIATION</b>			
At 1 February 2022	14,355	26,890	41,245
Charge for year	1,661	1,120	2,781
Eliminated on disposal	-	(26,890)	(26,890)
At 31 January 2023	<u>16,016</u>	<u>1,120</u>	<u>17,136</u>
<b>NET BOOK VALUE</b>			
At 31 January 2023	<u>4,984</u>	<u>49,960</u>	<u>54,944</u>
At 31 January 2022	<u>6,645</u>	<u>12,446</u>	<u>19,091</u>

Notes to the Financial Statements - continued  
for the year ended 31 January 2023

5.	<b>STOCKS</b>	2023	2022
		£	£
	Work-in-progress	<u>183,076</u>	<u>86,802</u>
6.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2023	2022
		£	£
	Trade debtors	235,351	92,606
	Other debtors	18,000	23,912
	Directors' current accounts	-	19,387
	VAT	<u>18,706</u>	<u>-</u>
		<u>272,057</u>	<u>135,905</u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2023	2022
		£	£
	Bank loans and overdrafts	83,936	10,000
	Hire purchase contracts	8,932	10,578
	Trade creditors	168,769	113,503
	Tax	23,077	21,164
	Social security and other taxes	63,454	1,237
	VAT	-	31,446
	Directors' current accounts	196	-
	Accruals and deferred income	40,030	46,325
	Accrued expenses	<u>3,238</u>	<u>3,250</u>
		<u>391,632</u>	<u>237,503</u>
8.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	2023	2022
		£	£
	Bank loans	88,885	40,000
	Hire purchase contracts	<u>42,584</u>	<u>2,070</u>
		<u>131,469</u>	<u>42,070</u>



**Notes to the Financial Statements - continued  
for the year ended 31 January 2023**

**9. SECURED DEBTS**

The following secured debts are included within creditors:

	2023	2022
	£	£
Hire purchase contracts	<u>51,516</u>	<u>12,648</u>

The bank overdraft is secured by way of personal guarantee by the Director.

The hire purchase liabilities are secured against the asset to which they relate.

**10. ULTIMATE CONTROLLING PARTY**

The controlling party is Mr M D Barrett.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.