

REGISTERED NUMBER: 06309727 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2012

FOR

MANUKA LIFE LIMITED

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for the Year Ended 31 July 2012**

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MANUKA LIFE LIMITED
COMPANY INFORMATION
for the Year Ended 31 July 2012

DIRECTOR: H E O'Brien

SECRETARY: Mrs L A O'Brien

REGISTERED OFFICE: Stanhope House
Mark Rake
Bromborough
Wirral
CH62 2DN

REGISTERED NUMBER: 06309727 (England and Wales)

ACCOUNTANTS: PENNINGTON WILLIAMS
CHARTERED ACCOUNTANTS
Stanhope House
Mark Rake
Bromborough
Merseyside
CH62 2DN

ABBREVIATED BALANCE SHEET
31 July 2012

	Notes	31.7.12 £	£	31.7.11 £	£
FIXED ASSETS					
Tangible assets	2		10,021		13,611
CURRENT ASSETS					
Stocks		22,794		17,118	
Debtors		10,878		21,424	
Cash at bank		<u>3,261</u>		<u>17,225</u>	
		36,933		55,767	
CREDITORS					
Amounts falling due within one year	3	<u>96,256</u>		<u>86,690</u>	
NET CURRENT LIABILITIES			<u>(59,323)</u>		<u>(30,923)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(49,302)		(17,312)
CREDITORS					
Amounts falling due after more than one year	3		<u>32,613</u>		<u>53,025</u>
NET LIABILITIES			<u>(81,915)</u>		<u>(70,337)</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>(82,015)</u>		<u>(70,437)</u>
SHAREHOLDERS' FUNDS			<u>(81,915)</u>		<u>(70,337)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

MANUKA LIFE LIMITED (REGISTERED NUMBER: 06309727)

ABBREVIATED BALANCE SHEET - continued
31 July 2012

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 26 April 2013 and were signed by:

H E O'Brien - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 July 2012**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Although at 31 July 2012 the companies liabilities exceeds its assets by £81,915, the director considers that it is appropriate to prepare the financial statements on a going concern basis, due to the continued support of the director.

Accounting convention

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

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Turnover is stated net of VAT and represents the total invoice value of sales raised during the year.

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.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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 the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 31 July 2012

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2011 and 31 July 2012	<u>19,361</u>
DEPRECIATION	
At 1 August 2011	5,750
Charge for year	<u>3,590</u>
At 31 July 2012	<u>9,340</u>
NET BOOK VALUE	
At 31 July 2012	<u>10,021</u>
At 31 July 2011	<u>13,611</u>

3. CREDITORS

Creditors include an amount of £ 27,916 (31.7.11 - £ 47,335) for which security has been given.

They also include the following debts falling due in more than five years:

	31.7.12 £	31.7.11 £
Repayable by instalments	<u>2,916</u>	<u>20,413</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.12 £	31.7.11 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

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.