

COMPANY REGISTRATION NUMBER 04118936

**HARRINGTON HALL NURSERY LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 DECEMBER 2014**

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# **HARRINGTON HALL NURSERY LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2014**

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# **HARRINGTON HALL NURSERY LIMITED**

## **REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HARRINGTON HALL NURSERY LIMITED**

**YEAR ENDED 31 DECEMBER 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Harrington Hall Nursery Limited for the year ended 31 December 2014 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html](http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html).

This report is made solely to the Board of Directors of Harrington Hall Nursery Limited, as a body, in accordance with the terms of our engagement letter dated 3 May 2013. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Harrington Hall Nursery Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [www2.accaglobal.com/pubs/members/publications/technical\\_factsheets/downloads/163.doc](http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc).

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Harrington Hall Nursery Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Harrington Hall Nursery Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Harrington Hall Nursery Limited. You consider that Harrington Hall Nursery Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Harrington Hall Nursery Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.

CANNON WILLIAMSON  
Chartered Certified Accountants

Albion House  
32 Pinchbeck Road  
Spalding  
PE11 1QD

22 June 2015

# HARRINGTON HALL NURSERY LIMITED

## ABBREVIATED BALANCE SHEET

31 DECEMBER 2014

	Note	2014 £	2013 £
<b>FIXED ASSETS</b>	2		
Tangible assets		<u>49,041</u>	<u>63,796</u>
<b>CURRENT ASSETS</b>			
Stocks		43,250	44,473
Debtors		14,778	14,500
Cash at bank and in hand		<u>85,487</u>	<u>140,580</u>
		143,515	199,553
<b>CREDITORS: Amounts falling due within one year</b>		<u>(45,347)</u>	<u>(75,522)</u>
<b>NET CURRENT ASSETS</b>		<u>98,168</u>	<u>124,031</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>147,209</u>	<u>187,827</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>(7,369)</u>	<u>(9,784)</u>
		<u>139,840</u>	<u>178,043</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	2	2
Profit and loss account		<u>139,838</u>	<u>178,041</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>139,840</u>	<u>178,043</u>

The Balance sheet continues on the following page.

The notes on pages 4 to 5 form part of these abbreviated accounts.

# HARRINGTON HALL NURSERY LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

31 DECEMBER 2014

For the year ended 31 December 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 19 June 2015, and are signed on their behalf by:

Mr A D Shire



Mrs K A Shire



Company Registration Number: 04118936

The notes on pages 4 to 5 form part of these abbreviated accounts.

# **HARRINGTON HALL NURSERY LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2014**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

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 the total invoice value, excluding value added tax, of sales made during the year.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold Property	-	20% straight line
Plant & Machinery	-	10% straight line
Fixtures & Fittings	-	33.33% straight line
Motor Vehicles	-	20% straight line

#### **Stocks**

Stock is valued at the lower of purchase cost and net realisable value.

#### **Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

# HARRINGTON HALL NURSERY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2014

### 1. ACCOUNTING POLICIES *(continued)*

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all liabilities.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 January 2014	409,254
Additions	2,402
Disposals	(74,181)
<b>At 31 December 2014</b>	<u><u>337,475</u></u>
<b>DEPRECIATION</b>	
At 1 January 2014	345,458
Charge for year	17,156
On disposals	(74,180)
<b>At 31 December 2014</b>	<u><u>288,434</u></u>
<b>NET BOOK VALUE</b>	
<b>At 31 December 2014</b>	<u><u>49,041</u></u>
At 31 December 2013	<u><u>63,796</u></u>

### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>