

**BRYANTS NURSERIES LIMITED**

**FOR THE YEAR ENDED  
31 MARCH 2000**

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**COMPANIES HOUSE**

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**BRYANTS NURSERIES LIMITED**

**ABBREVIATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2000**

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**BRYANTS NURSERIES LIMITED**

**COMPANY INFORMATION  
AT 31 MARCH 2000**

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**DIRECTORS**

C.A.Bryant, Esq.  
W.D.Bryant, Esq.  
Mrs P.D.Bryant  
M.W.D.Bryant, Esq.  
I.P.Bryant, Esq.  
R.J.Bryant, Esq.

**SECRETARY**

Mrs P.D.Bryant

**REGISTERED OFFICE**

Elmcote Nurseries  
Water Lane  
Bovingdon  
Herts  
HP3 0NA

**AUDITORS**

Hillier Hopkins  
Chartered Accountants  
St Martins House  
31-35 Clarendon Road  
Watford  
Herts  
WD17 1JF

**BRYANTS NURSERIES LIMITED**

**AUDITORS' REPORT TO THE COMPANY  
PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985**

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We have examined the abbreviated accounts on pages 3 to 5 together with the full financial statements of the company prepared under section 226 of the Companies Act 1985 for the year ended 31 March 2000.

**RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND AUDITORS**

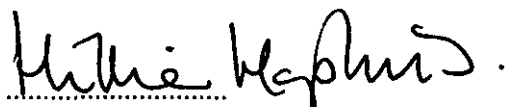
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985 and whether the abbreviated accounts have been properly prepared in accordance with those provisions.

**BASIS OF OPINION**

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985 and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

**OPINION**

In our opinion, the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985 and the abbreviated accounts on pages 3 to 5 have been properly prepared in accordance with those provisions.



**HILLIER HOPKINS  
CHARTERED ACCOUNTANTS  
& Registered Auditor  
St Martins House  
31-35 Clarendon Road  
Watford  
Herts  
WD17 1JF**

Date signed: 6<sup>th</sup> November 2000

**BRYANTS NURSERIES LIMITED****ABBREVIATED BALANCE SHEET  
AT 31 MARCH 2000**

	Notes	£	2000 £	£	1999 £
<b>FIXED ASSETS</b>	2				
Tangible assets			704,607		666,669
Investments			4,134		4,134
			<u>708,741</u>		<u>670,803</u>
<b>CURRENT ASSETS</b>					
Stocks		126,065		114,341	
Debtors		222,671		195,590	
Cash at bank and in hand		259,213		104,712	
		<u>607,949</u>		<u>414,643</u>	
<b>CREDITORS:</b> amounts falling due within one year	3	(233,782)		(143,503)	
<b>NET CURRENT ASSETS</b>			<u>374,167</u>		<u>271,140</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,082,908</u>		<u>941,943</u>
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>			(53,522)		(50,403)
<b>NET ASSETS</b>			<u>1,029,386</u>		<u>891,540</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		10,000		10,000
Profit and loss account			1,019,386		881,540
<b>TOTAL SHAREHOLDERS' FUNDS</b>			<u>1,029,386</u>		<u>891,540</u>

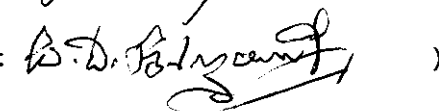
The abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the board of directors on 6<sup>th</sup> September 2000 and signed on its behalf by the following directors:

C.A.Bryant, Esq.:



W.D.Bryant, Esq.:



## **BRYANTS NURSERIES LIMITED**

### **NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2000**

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#### **1. STATEMENT OF ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with applicable accounting standards.

The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the company in the preparation of the financial statements.

##### **Turnover**

Turnover represents the total invoice value, excluding value added tax, of goods sold and services rendered during the year.

##### **Depreciation of tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

Freehold land	Nil
Improvements to land and buildings	15% on reducing balance
Water supply, glasshouses, frames, other buildings, heating systems, boiler and hoses	10% on reducing balance
Motor vehicles	20% on reducing balance
Implements, machinery and electrical installations	15% on reducing balance
Computer equipment	3 years straight line

##### **Stocks**

Stocks are valued on a first in first out basis at the lower of cost and net realisable value in respect of seeds, fertilisers, pots etc. The plants are valued by the directors, having regard for market conditions and their own experience.

##### **Investments**

Investments held as fixed assets are stated at cost less provision for permanent diminution in value. Those held as current assets are stated at the lower of cost and net realisable value.

Dividends are brought to account in the profit and loss account when received.

##### **Deferred taxation**

Deferred taxation is provided using the liability method on all timing differences to the extent that they are expected to reverse in the future without being replaced, calculated at the rate at which it is anticipated the timing differences will reverse.

##### **Pension costs**

The company operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are charged to the profit and loss account in the period to which they relate. These contributions are invested separately from the company's assets.

**BRYANTS NURSERIES LIMITED****NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2000****2. FIXED ASSETS**

	<b>Tangible assets</b>	<b>Investments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost:</b>			
At 1 April 1999	1,248,486	4,134	1,252,620
Additions	182,884	-	182,884
Disposals	(51,997)	-	(51,997)
At 31 March 2000	1,379,373	4,134	1,383,507
<b>Depreciation:</b>			
At 1 April 1999	581,817	-	581,817
Charge for year	101,762	-	101,762
On disposals	(8,813)	-	(8,813)
At 31 March 2000	674,766	-	674,766
<b>Net book value:</b>			
At 31 March 2000	704,607	4,134	708,741
At 31 March 1999	666,669	4,134	670,803

**3. BORROWINGS**

	<b>2000 £</b>	<b>1999 £</b>
<b>The company's secured borrowings are repayable as follows</b>		
Bank overdraft		
Up to one year and on demand	62,177	-

**4. SHARE CAPITAL**

	<b>2000 £</b>	<b>1999 £</b>
<b>Authorised:</b>		
<b>Equity interests:</b>		
10,000 Ordinary shares of £1	10,000	10,000
<b>Allotted, called up and fully paid:</b>		
<b>Equity interests:</b>		
10,000 Ordinary shares of £1	10,000	10,000