
BRYANTS NURSERIES LIMITED

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007

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BRYANTS NURSERIES LIMITED

**INDEPENDENT AUDITORS' REPORT TO BRYANTS NURSERIES LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts of Bryants Nurseries Limited for the year ended 31 March 2007 set out on pages 2 to 4, together with the financial statements of the company for the year ended 31 March 2007 prepared under section 226 of the Companies Act 1985

This report is made solely to the company in accordance with section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF 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 whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2006/3 'The special Auditors' report on abbreviated accounts in the United Kingdom' issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

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 2 to 4 have been properly prepared in accordance with those provisions.



HILLIER HOPKINS LLP

Chartered Accountants & Registered Auditors

St Martins House
64 Clarendon Road
Watford
Hertfordshire
WD17 1DA

Date 29.11.2007.

BRYANTS NURSERIES LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2007

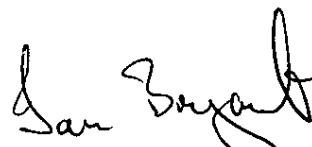
	Note	£	2007 £	£	2006 £
FIXED ASSETS					
Tangible fixed assets	2		810,607		895,715
Fixed asset investments	3		-		4,134
			<u>810,607</u>		<u>899,849</u>
CURRENT ASSETS					
Stocks		209,300		194,000	
Debtors		250,909		214,794	
Investments		4,134		-	
Cash at bank		168,286		55,865	
		<u>632,629</u>		<u>464,659</u>	
CREDITORS amounts falling due within one year		(144,345)		(125,262)	
NET CURRENT ASSETS			<u>488,284</u>		<u>339,397</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,298,891</u>		<u>1,239,246</u>
PROVISIONS FOR LIABILITIES					
Deferred tax			(57,405)		(59,626)
NET ASSETS			<u>1,241,486</u>		<u>1,179,620</u>
CAPITAL AND RESERVES					
Called up share capital	4		10,000		10,000
Profit and loss account			<u>1,231,486</u>		<u>1,169,620</u>
SHAREHOLDERS' FUNDS			<u>1,241,486</u>		<u>1,179,620</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 26 November 2007

C A Bryant
Director



I P Bryant
Director



The notes on pages 3 to 4 form part of these financial statements

BRYANTS NURSERIES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2007

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts

1.3 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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Freehold land	-	Nil
Improvements to land and buildings	-	15% on reducing balance
Water supply, glasshouses, frames etc	-	10% on reducing balance
Implements, machinery and electrical installations	-	15% - 25% on reducing balance
Computer equipment	-	3 years straight line
Motor vehicles	-	20% on reducing balance

1.4 INVESTMENTS

Investments held as fixed assets are shown at cost less provisions for their impairment

1.5 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

1.6 DEFERRED TAXATION

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse

Deferred tax assets and liabilities are not discounted

BRYANTS NURSERIES LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007**

2 TANGIBLE FIXED ASSETS

	£
COST	
At 1 April 2006	2,246,463
Additions	14,267
	<hr/>
At 31 March 2007	2,260,730
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DEPRECIATION	
At 1 April 2006	1,350,748
Charge for the year	99,375
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At 31 March 2007	1,450,123
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NET BOOK VALUE	
At 31 March 2007	810,607
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At 31 March 2006	895,715
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3 FIXED ASSET INVESTMENTS

	£
COST OR VALUATION	
At 1 April 2006	4,134
Reclassifications	(4,134)
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At 31 March 2007	-
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4 SHARE CAPITAL

	2007	2006
	£	£
AUTHORISED, ALLOTTED, CALLED UP AND FULLY PAID		
10,000 Ordinary shares of £1 each	10,000	10,000
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