
BRYANTS NURSERIES LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2010

FRIDAY



AFS4EX0W

A54

26/08/2011

64

COMPANIES HOUSE

BRYANTS NURSERIES LIMITED
REGISTERED NUMBER: 640145

ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2010

	Note	£	2010 £	£	2009 £
FIXED ASSETS					
Tangible assets	2		770,857		708,892
CURRENT ASSETS					
Stocks		98,529		94,416	
Debtors		168,596		170,449	
Cash at bank		301,978		435,760	
			<u>569,103</u>	<u>700,625</u>	
CREDITORS: amounts falling due within one year			<u>(128,906)</u>	<u>(150,160)</u>	
NET CURRENT ASSETS			440,197		550,465
TOTAL ASSETS LESS CURRENT LIABILITIES			1,211,054		1,259,357
CREDITORS: amounts falling due after more than one year			(148,821)		(172,962)
PROVISIONS FOR LIABILITIES					
Deferred tax			<u>(73,821)</u>		<u>(88,043)</u>
NET ASSETS			988,412		998,352
CAPITAL AND RESERVES					
Called up share capital	3		7,500		7,500
Capital redemption reserve			2,500		2,500
Profit and loss account			<u>978,412</u>		<u>988,352</u>
SHAREHOLDERS' FUNDS			988,412		998,352

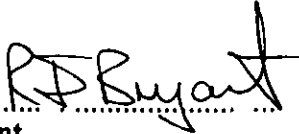
The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2010 and of its loss for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company

BRYANTS NURSERIES LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 31 DECEMBER 2010**

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by



R J Bryant
Director

Date

16/8/11

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 DECEMBER 2010

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 April 2008)

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

Improvements to land and buildings	-	15% reducing balance
Water supply, glasshouses, frames etc	-	10% reducing balance
Implements, machinery and electrical installations#	-	15-25% reducing balance
Computer equipment	-	33 3% straight line
Motor vehicles	-	20% reducing balance

1.4 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads

1.5 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 DECEMBER 2010**

2. TANGIBLE FIXED ASSETS

	£
COST	
At 1 January 2010	2,386,631
Additions	147,268
	<hr/>
At 31 December 2010	2,533,899
	<hr/>
DEPRECIATION	
At 1 January 2010	1,677,739
Charge for the year	85,303
	<hr/>
At 31 December 2010	1,763,042
	<hr/>
NET BOOK VALUE	
At 31 December 2010	770,857
	<hr/>
At 31 December 2009	708,892
	<hr/>

3. SHARE CAPITAL

	2010 £	2009 £
ALLOTTED, CALLED UP AND FULLY PAID		
7,500 Ordinary shares of £1 each	7,500	7,500
	<hr/>	<hr/>