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**BRYANTS NURSERIES LIMITED**

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**UNAUDITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

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22/08/2013

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COMPANIES HOUSE

**BRYANTS NURSERIES LIMITED**  
**REGISTERED NUMBER. 00640145**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2012**

	Note	£	2012 £	£	2011 £
<b>FIXED ASSETS</b>					
Tangible assets	2		656,090		725,824
<b>CURRENT ASSETS</b>					
Stocks		124,540		89,780	
Debtors		143,730		195,356	
Cash at bank		196,017		459,156	
		<u>464,287</u>		<u>744,292</u>	
<b>CREDITORS</b> amounts falling due within one year		<u>(97,436)</u>		<u>(137,339)</u>	
<b>NET CURRENT ASSETS</b>			<u>366,851</u>		<u>606,953</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,022,941</u>		<u>1,332,777</u>
<b>CREDITORS</b> amounts falling due after more than one year			<u>(98,717)</u>		<u>(124,060)</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred tax			<u>(57,052)</u>		<u>(82,144)</u>
<b>NET ASSETS</b>			<u><u>867,172</u></u>		<u><u>1,126,573</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		255,000		7,500
Capital redemption reserve			130,000		2,500
Profit and loss account			<u>482,172</u>		<u>1,116,573</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>867,172</u></u>		<u><u>1,126,573</u></u>

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 complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2012 and of its profit for the year 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 financial statements, so far as applicable to the company

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**BRYANTS NURSERIES LIMITED**

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**ABBREVIATED BALANCE SHEET (continued)  
AS AT 31 DECEMBER 2012**

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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

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**R J Bryant**  
Director

Date 8/8/13

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

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## **BRYANTS NURSERIES LIMITED**

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### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012**

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#### **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 during the year, 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 & buildings	-	15% reducing balance
Water supply, glasshouses, frames etc	-	15-25% reducing balance
Motor vehicles	-	20% reducing balance
Water supply, glasshouses, frames etc	-	10% reducing balance
Computer equipment	-	33 3% straight line
Other fixed assets	-	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

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**BRYANTS NURSERIES LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

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**2 TANGIBLE FIXED ASSETS**

	£
<b>COST</b>	
At 1 January 2012	2,582,411
Additions	8,148
Disposals	(15,650)
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At 31 December 2012	2,574,909
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<b>DEPRECIATION</b>	
At 1 January 2012	1,856,587
Charge for the year	75,790
On disposals	(13,558)
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At 31 December 2012	1,918,819
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<b>NET BOOK VALUE</b>	
At 31 December 2012	656,090
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At 31 December 2011	725,824
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**3. SHARE CAPITAL**

	2012 £	2011 £
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
7,500,750 Ordinary shares of £1 each	-	7,500
127,500 Ordinary A shares of £1 each	127,500	-
102,000 Ordinary B shares of £1 each	102,000	-
25,500 Ordinary C shares of £1 each	25,500	-
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	255,000	7,500
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On the 8 June 2012 the company issued bonus shares using Profit and Loss reserves on a 50 for one basis, totalling 375,000 ordinary shares of £1 each

On the 18 July 2012 the company purchased 127,500 ordinary shares of £1 each for a total consideration of £297,500

On the 28 August 2012 the company redesignated the ordinary shares of £1 each into Ordinary A, Ordinary B, and Ordinary C shares. The A/B/C shares count as different classes of share for the purposes of company law, but rank pari passu in all other regards