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**BRYANTS NURSERIES LIMITED**

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**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2009**

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30/10/2009

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COMPANIES HOUSE

**BRYANTS NURSERIES LIMITED**  
**REGISTERED NUMBER: 640145**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2009**

	Note	£	2009 £	£	2008 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	2		684,940		723,363
<b>CURRENT ASSETS</b>					
Stocks		208,000		212,500	
Debtors		272,696		263,508	
Cash at bank		79,811		256,761	
		560,507		732,769	
<b>CREDITORS:</b> amounts falling due within one year		(200,451)		(133,270)	
<b>NET CURRENT ASSETS</b>			360,056		599,499
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,044,996		1,322,862
<b>CREDITORS:</b> amounts falling due after more than one year			(190,313)		-
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred tax			(68,894)		(57,405)
<b>NET ASSETS</b>			785,789		1,265,457
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		7,500		10,000
Capital redemption reserve			2,500		-
Profit and loss account			775,789		1,255,457
<b>SHAREHOLDERS' FUNDS</b>			785,789		1,265,457

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 249B(2) of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 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 March 2009 and of its profit for the year then ended in accordance with the requirements of section 226 of the Act and which otherwise comply with the requirements of the Companies Act 1985 relating to the financial statements so far as applicable to the company.

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**BRYANTS NURSERIES LIMITED**

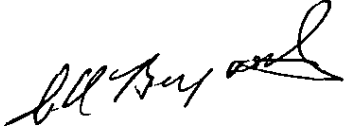
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**ABBREVIATED BALANCE SHEET (continued)**  
**AS AT 31 MARCH 2009**

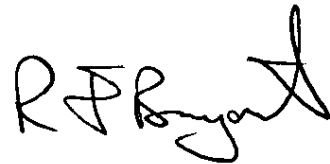
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The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 22 October 2009

**C A Bryant**  
Director



**R J Bryant**  
Director



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 MARCH 2009

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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 January 2007).

##### 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	-	0%	
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.

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**BRYANTS NURSERIES LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009**

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**2. TANGIBLE FIXED ASSETS**

	£
<b>COST</b>	
At 1 April 2008	2,280,095
Additions	28,535
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At 31 March 2009	2,308,630
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<b>DEPRECIATION</b>	
At 1 April 2008	1,556,732
Charge for the year	66,958
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At 31 March 2009	1,623,690
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<b>NET BOOK VALUE</b>	
At 31 March 2009	684,940
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At 31 March 2008	723,363
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**3. SHARE CAPITAL**

	2009 £	2008 £
<b>AUTHORISED</b>		
10,000 Ordinary shares of £1 each	10,000	10,000
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<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
7,500 (2008 - 10,000) Ordinary shares of £1 each	7,500	10,000
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