
BRYANTS NURSERIES LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

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COMPANIES HOUSE

BRYANTS NURSERIES LIMITED
REGISTERED NUMBER 00640145

ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2013

	Note	£	2013 £	£	2012 £
FIXED ASSETS					
Tangible assets	2		739,587		656,089
CURRENT ASSETS					
Stocks		142,580		124,540	
Debtors		170,110		143,730	
Cash at bank		389,243		196,017	
		<u>701,933</u>		<u>464,287</u>	
CREDITORS amounts falling due within one year		(230,850)		(97,436)	
NET CURRENT ASSETS			471,083		366,851
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,210,670</u>		<u>1,022,940</u>
CREDITORS , amounts falling due after more than one year			(72,688)		(98,717)
PROVISIONS FOR LIABILITIES					
Deferred tax			(103,894)		(57,052)
NET ASSETS			<u>1,034,088</u>		<u>867,171</u>
CAPITAL AND RESERVES					
Called up share capital	3		255,000		255,000
Capital redemption reserve			130,000		130,000
Profit and loss account			649,088		482,171
SHAREHOLDERS' FUNDS			<u>1,034,088</u>		<u>867,171</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 2013 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

BRYANTS NURSERIES LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 31 DECEMBER 2013**

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 9 July 2014

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 2013

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

BRYANTS NURSERIES LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

2 TANGIBLE FIXED ASSETS

	£
COST	
At 1 January 2013	2,574,908
Additions	171,324
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At 31 December 2013	2,746,232
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DEPRECIATION	
At 1 January 2013	1,918,819
Charge for the year	87,826
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At 31 December 2013	2,006,645
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NET BOOK VALUE	
At 31 December 2013	739,587
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At 31 December 2012	656,089
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3. SHARE CAPITAL

	2013 £	2012 £
ALLOTTED, CALLED UP AND FULLY PAID		
127,500 Ordinary A shares of £1 each	127,500	127,500
102,000 Ordinary B shares of £1 each	102,000	102,000
25,500 Ordinary C shares of £1 each	25,500	25,500
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	255,000	255,000
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