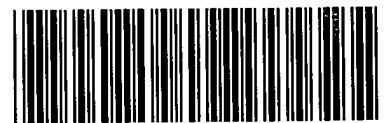

BRYANTS NURSERIES LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2014

WEDNESDAY



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26/08/2015

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COMPANIES HOUSE

BRYANTS NURSERIES LIMITED
REGISTERED NUMBER: 00640145

ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2014

	Note	2014 £	2013 £
FIXED ASSETS			
Tangible assets	2	740,731	739,587
CURRENT ASSETS			
Stocks - raw materials, seeds and plants		137,000	142,580
Debtors		197,505	170,110
Cash at bank		393,704	389,243
		<u>728,209</u>	<u>701,933</u>
CREDITORS: amounts falling due within one year	3	<u>(210,040)</u>	<u>(257,229)</u>
NET CURRENT ASSETS		<u>518,169</u>	<u>444,704</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,258,900</u>	<u>1,184,291</u>
CREDITORS: amounts falling due after more than one year	4	<u>(19,930)</u>	<u>(46,309)</u>
PROVISIONS FOR LIABILITIES			
Deferred tax		<u>(101,300)</u>	<u>(103,894)</u>
NET ASSETS		<u>1,137,670</u>	<u>1,034,088</u>
CAPITAL AND RESERVES			
Called up share capital	5	255,000	255,000
Capital redemption reserve		130,000	130,000
Profit and loss account		<u>752,670</u>	<u>649,088</u>
SHAREHOLDERS' FUNDS		<u>1,137,670</u>	<u>1,034,088</u>

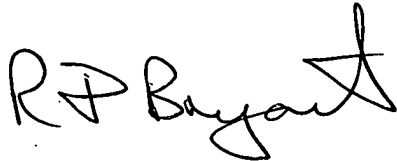
The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the 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 2014 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 2014**

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 on **4 AUGUST 2015**.

A handwritten signature in black ink, appearing to read 'R J Bryant', with a stylized flourish at the end.

R J Bryant
Director

The notes on pages 3 to 5 form part of these financial statements.

BRYANTS NURSERIES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014

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.

Turnover is recognised at the point when goods and services are provided to customers.

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 buildings	- 15% reducing balance
Other fixed assets	- 10% - 25% reducing balance or 33.3% straight line

No depreciation is provided on freehold land of £94,000 (2013 - £94,000).

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.

1.6 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

BRYANTS NURSERIES LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2014**

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 January 2014	2,746,232
Additions	100,114
	<hr/>
At 31 December 2014	2,846,346
	<hr/>
Depreciation	
At 1 January 2014	2,006,645
Charge for the year	98,970
	<hr/>
At 31 December 2014	2,105,615
	<hr/>
Net book value	
At 31 December 2014	740,731
	<hr/> <hr/>
At 31 December 2013	739,587
	<hr/> <hr/>

3. CREDITORS:

Amounts falling due within one year

Creditors of £26,379 (2013 - £26,379) are secured.

4. CREDITORS:

Amounts falling due after more than one year

Creditors of 19,930 (2013 - £46,309) are secured.

5. SHARE CAPITAL

	2014 £	2013 £
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
	<hr/>	<hr/>
	255,000	255,000
	<hr/> <hr/>	<hr/> <hr/>

The Ordinary A £1 shares, Ordinary B £1 shares and Ordinary C £1 shares are separate classes of shares for the purpose of declaring dividends but rank pari passu in all other respects.

BRYANTS NURSERIES LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2014**

6. DIRECTORS' BENEFITS: ADVANCES, CREDIT AND GUARANTEES

Included within other debtors is an amount of £600 (2013 - £600) due from R J Bryant, a director. The maximum outstanding balance during the year was £600.