

Company Registration No. 640145 (England and Wales)

BRYANTS NURSERIES LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005



BRYANTS NURSERIES LIMITED

CONTENTS

	Page
Independent auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 - 4

BRYANTS NURSERIES LIMITED

INDEPENDENT AUDITORS' REPORT TO BRYANTS NURSERIES LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of the company for the year ended 31 March 2005 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company's members, as a body, in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors


The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with that provision and to report our opinion to you.

Basis of audit opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with that provision.



Hillier Hopkins LLP

Chartered Accountants

Registered Auditor

11 October 2005

St Martins House
31-35 Clarendon Road
Watford
Hertfordshire, WD17 1JF

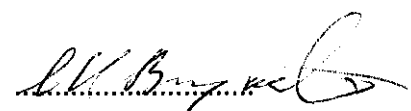
BRYANTS NURSERIES LIMITED

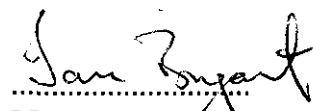
ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2005

	Notes	2005 £	£	2004 £	£
Fixed assets					
Tangible assets	2	995,783		1,076,020	
Investments	2	4,134		4,134	
		<u>999,917</u>		<u>1,080,154</u>	
Current assets					
Stocks		197,580		183,199	
Debtors	3	270,123		184,736	
Cash at bank and in hand		92,999		15,039	
		<u>560,702</u>		<u>382,974</u>	
Creditors: amounts falling due within one year		<u>(181,538)</u>		<u>(175,893)</u>	
Net current assets		<u>379,164</u>		<u>207,081</u>	
Total assets less current liabilities		<u>1,379,081</u>		<u>1,287,235</u>	
Provisions for liabilities and charges		<u>(68,380)</u>		<u>(64,605)</u>	
		<u>1,310,701</u>		<u>1,222,630</u>	
Capital and reserves					
Called up share capital	4	10,000		10,000	
Profit and loss account		1,300,701		1,212,630	
Shareholders' funds		<u>1,310,701</u>		<u>1,222,630</u>	

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board on 5/10/05


C A Bryant
Director


I P Bryant
Director

BRYANTS NURSERIES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2005

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land	Nil
Water supply, glasshouses, frames etc	10% on reducing balance
Computer equipment	3 years straight line
Motor vehicles	20% on reducing balance

1.4 Investments

Fixed asset investments are stated at cost less provision for diminution in value. Those held as current assets are stated at lower of cost and net realisable value.

Dividends are brought to account in the profit and loss account when received.

1.5 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with FRS 17.

1.6 Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.7 Stocks

Stocks are valued on a first in first out basis at the lower of cost and net realisable value in respect of seeds, fertilisers, pots etc. The plants are valued by the directors, having regard for market conditions and their own experience.

BRYANTS NURSERIES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2005

2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
At 1 April 2004	2,193,910	4,134	2,198,044
Additions	36,995	-	36,995
At 31 March 2005	2,230,905	4,134	2,235,039
Depreciation			
At 1 April 2004	1,117,890	-	1,117,890
Charge for the year	117,232	-	117,232
At 31 March 2005	1,235,122	-	1,235,122
Net book value			
At 31 March 2005	995,783	4,134	999,917
At 31 March 2004	1,076,020	4,134	1,080,154

3 Debtors

Debtors include an amount of £2,398 (2004- £-) which is due after more than one year.

4 Share capital

	2005 £	2004 £
Authorised		
10,000 Ordinary shares of £1 each	10,000	10,000
Allotted, called up and fully paid		
10,000 Ordinary shares of £1 each	10,000	10,000