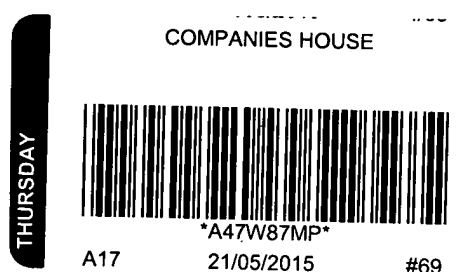


COMPANY REGISTRATION NUMBER 05493278

**ALLIUM & BRASSICA AGRONOMY LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 DECEMBER 2014**



# **ALLIUM & BRASSICA AGRONOMY LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2014**

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# **ALLIUM & BRASSICA AGRONOMY LIMITED**

## **REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF ALLIUM & BRASSICA AGRONOMY LIMITED**

**YEAR ENDED 31 DECEMBER 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Allium & Brassica Agronomy Limited for the year ended 31 December 2014 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html](http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html).

This report is made solely to the director of Allium & Brassica Agronomy Limited in accordance with the terms of our engagement letter dated 2 May 2013. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Allium & Brassica Agronomy Limited and state those matters that we have agreed to state to him in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [www2.accaglobal.com/pubs/members/publications/technical\\_factsheets/downloads/163.doc](http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Allium & Brassica Agronomy Limited and its director for our work or for this report.

It is your duty to ensure that Allium & Brassica Agronomy Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Allium & Brassica Agronomy Limited. You consider that Allium & Brassica Agronomy Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Allium & Brassica Agronomy Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.

CANNON WILLIAMSON  
Chartered Certified Accountants

Albion House  
32 Pinchbeck Road  
Spalding  
PE11 1QD

22 April 2015

# ALLIUM & BRASSICA AGRONOMY LIMITED

## ABBREVIATED BALANCE SHEET

31 DECEMBER 2014

	Note	2014 £	2013 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>66,989</u>	<u>32,275</u>
<b>CURRENT ASSETS</b>			
Debtors		67,956	61,938
Cash at bank and in hand		<u>118,281</u>	<u>145,022</u>
		186,237	206,960
<b>CREDITORS: Amounts falling due within one year</b>		<u>(76,158)</u>	<u>(103,341)</u>
<b>NET CURRENT ASSETS</b>		<u>110,079</u>	<u>103,619</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>177,068</u>	<u>135,894</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>(6,756)</u>	<u>(196)</u>
		<u>170,312</u>	<u>135,698</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	102	102
Profit and loss account		<u>170,210</u>	<u>135,596</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>170,312</u>	<u>135,698</u>

The Balance sheet continues on the following page.

The notes on pages 4 to 5 form part of these abbreviated accounts.

# ALLIUM & BRASSICA AGRONOMY LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

31 DECEMBER 2014

For the year ended 31 December 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 15 April 2015.

A Richardson

Company Registration Number: 05493278

A handwritten signature in black ink, appearing to read 'A Richardson', written over the printed name.

The notes on pages 4 to 5 form part of these abbreviated accounts.

# ALLIUM & BRASSICA AGRONOMY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2014

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 10% straight line
Office Equipment	- 10%-33.33% straight line
Motor Vehicles	- 20% straight line

#### Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

# ALLIUM & BRASSICA AGRONOMY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2014

### 1. ACCOUNTING POLICIES *(continued)*

#### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

#### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all liabilities.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 January 2014	87,298
Additions	60,432
Disposals	(37,599)
<b>At 31 December 2014</b>	<b><u>110,131</u></b>
<b>DEPRECIATION</b>	
At 1 January 2014	55,023
Charge for year	20,850
On disposals	(32,731)
<b>At 31 December 2014</b>	<b><u>43,142</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31 December 2014</b>	<b><u>66,989</u></b>
At 31 December 2013	<u>32,275</u>

### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary A shares shares of £1 each	100	100	100	100
Ordinary B shares shares of £1 each	2	2	2	2
	<u>102</u>	<u>102</u>	<u>102</u>	<u>102</u>