

ROGERS NURSERY LIMITED

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2013

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FOR THE YEAR ENDED 31 AUGUST 2013**

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ROGERS NURSERY LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2013

DIRECTOR: Mrs A Rogers

REGISTERED OFFICE: 8 Johnson Close
East Brent
Highbridge
Somerset
TA9 4RZ

REGISTERED NUMBER: 07750579 (England and Wales)

ACCOUNTANTS: four fifty partnership
Chartered Accountants
Bath Street
Cheddar
Somerset
BS27 3AA

ABBREVIATED BALANCE SHEET
31 AUGUST 2013

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Intangible assets	2		30,371		32,671
Tangible assets	3		<u>46,051</u>		<u>47,665</u>
			76,422		80,336
CURRENT ASSETS					
Debtors		19,657		22,100	
Cash at bank and in hand		<u>29,090</u>		<u>44,383</u>	
		48,747		66,483	
CREDITORS					
Amounts falling due within one year		<u>31,013</u>		<u>41,364</u>	
NET CURRENT ASSETS			<u>17,734</u>		<u>25,119</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			94,156		105,455
CREDITORS					
Amounts falling due after more than one year	4		(90,622)		(94,961)
PROVISIONS FOR LIABILITIES			<u>(1,648)</u>		<u>(1,484)</u>
NET ASSETS			<u>1,886</u>		<u>9,010</u>

The notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
31 AUGUST 2013

	Notes	2013 £	£	2012 £	£
CAPITAL AND RESERVES					
Called up share capital	5		1		1
Profit and loss account			<u>1,885</u>		<u>9,009</u>
SHAREHOLDERS' FUNDS			<u>1,886</u>		<u>9,010</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 1 May 2014 and were signed by:

Mrs A Rogers - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2013

1. ACCOUNTING POLICIES

Accounting convention

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 net invoiced sales of services, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of fifteen years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Straight line over 15 years
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Website	- 33% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2012 and 31 August 2013	<u>34,512</u>
AMORTISATION	
At 1 September 2012	1,841
Amortisation for year	<u>2,300</u>
At 31 August 2013	<u>4,141</u>
NET BOOK VALUE	
At 31 August 2013	<u>30,371</u>
At 31 August 2012	<u>32,671</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2013

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2012	52,021
Additions	4,928
At 31 August 2013	<u>56,949</u>
DEPRECIATION	
At 1 September 2012	4,356
Charge for year	6,542
At 31 August 2013	<u>10,898</u>
NET BOOK VALUE	
At 31 August 2013	<u>46,051</u>
At 31 August 2012	<u>47,665</u>

4. CREDITORS

Creditors include the following debts falling due in more than five years:

	2013 £	2012 £
Repayable by instalments	<u>69,692</u>	<u>75,063</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
1	Ordinary A	1	<u>1</u>	<u>1</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2013

6. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the year ended 31 August 2013 and the period ended 31 August 2012:

	2013 £	2012 £
Mrs A Rogers		
Balance outstanding at start of year	(45)	-
Amounts advanced	6,705	8,519
Amounts repaid	(6,752)	(8,564)
Balance outstanding at end of year	<u>(92)</u>	<u>(45)</u>

The loan is interest free and repayable on demand. The loan was not a beneficial loan.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.