

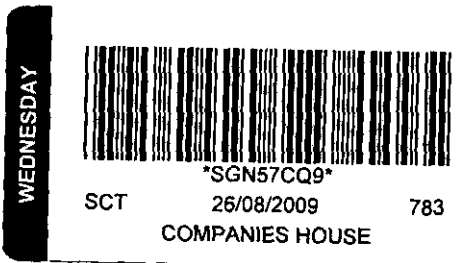
Abbreviated Unaudited Accounts

For The Period

30 November 2007 to 27 November 2008

for

BERWICK UPON TWEED GARDEN CENTRE LIMITED



BERWICK UPON TWEED GARDEN CENTRE LIMITED

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BERWICK UPON TWEED GARDEN CENTRE LIMITED

Company Information
For The Period 30 November 2007 to 27 November 2008

DIRECTOR: N G Crabbie

SECRETARY: Mrs G I C Crabbie

REGISTERED OFFICE: Westerside Farm,
Coldingham,
Eyemouth,
Berwickshire,
TD14 5QE,
SCOTLAND.

REGISTERED NUMBER: 79988 (Scotland)

ACCOUNTANT: M. St. J. Wrigley,
Chartered Accountant,
36 Castle Street,
Duns,
Berwickshire, TD11 3DP,
Scotland.

BANKERS: The Royal Bank of Scotland
42 Hide Hill
Berwick Upon Tweed
Northumberland
TD15 1AB

BERWICK UPON TWEED GARDEN CENTRE LIMITED

Abbreviated Balance Sheet 27 November 2008

	Notes	2008 £	2007 £
FIXED ASSETS			
Tangible assets	2	911,347	899,056
Investments	3	2,000	-
		<u>913,347</u>	<u>899,056</u>
CURRENT ASSETS			
Stocks		266,618	268,083
Debtors		30,013	8,261
Cash at bank and in hand		260,943	278,277
		<u>557,574</u>	<u>554,621</u>
CREDITORS			
Amounts falling due within one year	4	264,595	268,855
		<u>264,595</u>	<u>268,855</u>
NET CURRENT ASSETS		<u>292,979</u>	<u>285,766</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,206,326</u>	<u>1,184,822</u>
CREDITORS			
Amounts falling due after more than one year	4	14,096	26,871
		<u>14,096</u>	<u>26,871</u>
NET ASSETS		<u>1,192,230</u>	<u>1,157,951</u>
CAPITAL AND RESERVES			
Called up share capital	5	28,916	28,916
Share premium		10,000	10,000
Profit and loss account		1,153,314	1,119,035
		<u>1,192,230</u>	<u>1,157,951</u>
SHAREHOLDERS' FUNDS		<u>1,192,230</u>	<u>1,157,951</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 27 November 2008.

The members have not required the company to obtain an audit of its financial statements for the period ended 27 November 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

BERWICK UPON TWEED GARDEN CENTRE LIMITED

Abbreviated Balance Sheet - continued
27 November 2008

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 director on13th..... August 2009 and were signed by:


.....
N G Crabbie - Director

The notes form part of these abbreviated accounts

BERWICK UPON TWEED GARDEN CENTRE LIMITED

Notes to the Abbreviated Accounts For The Period 30 November 2007 to 27 November 2008

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 January 2007).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Buildings	- 3% on cost (cafe) : 5% (other)
Site development	- 5% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 10% on cost : 20% (cafe)
Motor vehicles	- 25% on reducing balance
Nursery assets	- Straight line 15 yrs : write off this yr

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Full provision would amount to £22,571 in these Accounts (2007: £26,409), but no provision has been made because the Director thinks it unlikely that a liability will arise.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 30 November 2007	1,544,113
Additions	112,655
Disposals	(9,619)
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At 27 November 2008	1,647,149
DEPRECIATION	
At 30 November 2007	645,056
Charge for period	97,739
Eliminated on disposal	(6,993)
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At 27 November 2008	735,802
NET BOOK VALUE	
At 27 November 2008	911,347
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At 29 November 2007	899,057
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BERWICK UPON TWEED GARDEN CENTRE LIMITED

Notes to the Abbreviated Accounts - continued **For The Period 30 November 2007 to 27 November 2008**

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
Additions	2,000
At 27 November 2008	<u>2,000</u>
NET BOOK VALUE	
At 27 November 2008	<u><u>2,000</u></u>

4. CREDITORS

Creditors include an amount of £22,296 (2007 - £35,071) for which security has been given.

5. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2008 £	2007 £
60,000	Ordinary shares	£1	<u>60,000</u>	<u>60,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2008 £	2007 £
28,916	Ordinary shares	£1	<u>28,916</u>	<u>28,916</u>