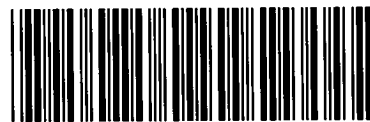


REGISTERED NUMBER: SC079988 (Scotland)

Abbreviated Accounts
for the Year Ended 30 November 2014
for
Berwick Upon Tweed Garden Centre Limited

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COMPANIES HOUSE

Berwick Upon Tweed Garden Centre Limited

**Contents of the Abbreviated Accounts
for the Year Ended 30 November 2014**

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

Berwick Upon Tweed Garden Centre Limited

**Company Information
for the Year Ended 30 November 2014**

DIRECTOR: N G Crabbie

SECRETARY: G I C Crabbie

REGISTERED OFFICE: Westerside Farm
Coldingham
Eyemouth
Berwickshire
TD14 5QE

REGISTERED NUMBER: SC079988 (Scotland)

AUDITORS: Stark Main & Co Ltd
Registered Auditors
Old Tweed Mill
Dunsdale Road
Selkirk
Borders
TD7 5DZ

**Report of the Independent Auditors to
Berwick Upon Tweed Garden Centre Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of Berwick Upon Tweed Garden Centre Limited for the year ended 30 November 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

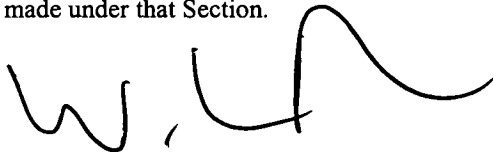
The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider 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.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



W Ian Main (Senior Statutory Auditor)
for and on behalf of Stark Main & Co Ltd
Registered Auditors
Old Tweed Mill
Dunsdale Road
Selkirk
Borders
TD7 5DZ

Date: 18/8/15

Berwick Upon Tweed Garden Centre Limited (Registered number: SC079988)

**Abbreviated Balance Sheet
30 November 2014**

	Notes	30.11.14 £	30.11.13 £
FIXED ASSETS			
Tangible assets	2	4,263,618	4,377,141
Investments	3	-	11,000
		<u>4,263,618</u>	<u>4,388,141</u>
CURRENT ASSETS			
Stocks		645,699	682,582
Debtors		26,937	72,769
Cash at bank and in hand		132,717	65,812
		<u>805,353</u>	<u>821,163</u>
CREDITORS			
Amounts falling due within one year	4	940,748	969,668
NET CURRENT LIABILITIES		<u>(135,395)</u>	<u>(148,505)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,128,223	4,239,636
CREDITORS			
Amounts falling due after more than one year	4	(2,133,417)	(2,347,869)
PROVISIONS FOR LIABILITIES		<u>(67,158)</u>	<u>(73,497)</u>
NET ASSETS		<u><u>1,927,648</u></u>	<u><u>1,818,270</u></u>
CAPITAL AND RESERVES			
Called up share capital	5	28,916	28,916
Share premium		10,000	10,000
Profit and loss account		1,888,732	1,779,354
SHAREHOLDERS' FUNDS		<u><u>1,927,648</u></u>	<u><u>1,818,270</u></u>

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 10 August 2015 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 Year Ended 30 November 2014

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 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Buildings	- 5% on cost and 3% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on cost and 10% on cost
Motor vehicles	- 25% on reducing balance

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Berwick Upon Tweed Garden Centre Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 30 November 2014**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2013	5,587,058
Additions	23,380
	<hr/>
At 30 November 2014	5,610,438
	<hr/>
DEPRECIATION	
At 1 December 2013	1,209,917
Charge for year	136,903
	<hr/>
At 30 November 2014	1,346,820
	<hr/>
NET BOOK VALUE	
At 30 November 2014	4,263,618
	<hr/>
At 30 November 2013	4,377,141
	<hr/>

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 December 2013 and 30 November 2014	11,000
	<hr/>
PROVISIONS	
Impairments	11,000
	<hr/>
At 30 November 2014	11,000
	<hr/>
NET BOOK VALUE	
At 30 November 2014	-
	<hr/>
At 30 November 2013	11,000
	<hr/>

4. CREDITORS

Creditors include an amount of £2,335,281 (30.11.13 - £2,640,888) for which security has been given.

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

	30.11.14 £	30.11.13 £
Repayable by instalments	1,523,295	1,652,745
	<hr/>	<hr/>

Berwick Upon Tweed Garden Centre Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 30 November 2014**

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.14 £	30.11.13 £
28,916	Ordinary shares	£1	<u>28,916</u>	<u>28,916</u>

6. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 November 2014 and 30 November 2013:

	30.11.14 £	30.11.13 £
N G Crabbie		
Balance outstanding at start of year	(55,066)	(52,666)
Amounts advanced	4,800	-
Amounts repaid	(27,533)	(2,400)
Balance outstanding at end of year	<u>(77,799)</u>	<u>(55,066)</u>