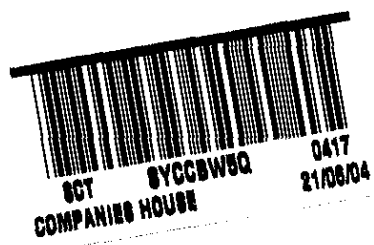


Abbreviated Accounts
For The Period
29 November 2002 to 27 November 2003
for
BERWICK UPON TWEED GARDEN CENTRE LIMITED



BERWICK UPON TWEED GARDEN CENTRE LIMITED

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For The Period 29 November 2002 to 27 November 2003**

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BERWICK UPON TWEED GARDEN CENTRE LIMITED

Company Information
For The Period 29 November 2002 to 27 November 2003

DIRECTOR: N G Crabbie

SECRETARY: Mrs G I C Crabbie

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

REGISTERED NUMBER: 79988 (Scotland)

AUDITOR: M. St. J. Wrigley,
Chartered Accountant,
Registered Auditor,
25 Newtown Street,
Duns,
Berwickshire, TD11 3AS,
Scotland.

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

**Report of the Independent Auditor to
Berwick Upon Tweed Garden Centre Limited
Under Section 247B of the Companies Act 1985**

I have examined the abbreviated accounts on pages three to five, together with the full financial statements of the company for the period ended 27 November 2003 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. My work has been undertaken so that I might state to the company those matters I am required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of director and auditor

The director is responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is my 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 those provisions and to report my opinion to you.

Basis of opinion

I have carried out the procedures I 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. The scope of my work for the purpose of this report did not include examining or dealing with events after the date of my report on the full financial statements.

Opinion

In my 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 three to five are properly prepared in accordance with those provisions.

M. St. J. Wrigley,
Chartered Accountant,
Registered Auditor,
25 Newtown Street,
Duns,
Berwickshire, TD11 3AS,
Scotland.

Date: 17th June 2004



BERWICK UPON TWEED GARDEN CENTRE LIMITED

Abbreviated Balance Sheet 27 November 2003

		2003		2002	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		472,198		481,951
CURRENT ASSETS:					
Stocks		164,672		157,703	
Debtors		1,229		5,744	
Cash at bank and in hand		359,141		158,275	
		525,042		321,722	
CREDITORS: Amounts falling due within one year	3	314,275		268,799	
NET CURRENT ASSETS:			210,767		52,923
TOTAL ASSETS LESS CURRENT LIABILITIES:			682,965		534,874
CREDITORS: Amounts falling due after more than one year	3		71,138		79,767
			£611,827		£455,107
CAPITAL AND RESERVES:					
Called up share capital	4		28,916		28,916
Share premium			10,000		10,000
Profit and loss account			572,911		416,191
SHAREHOLDERS' FUNDS:			£611,827		£455,107

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

ON BEHALF OF THE BOARD:

.....
N G Crabbie - Director

Approved by the Board on ...11th June 2004

The notes form part of these abbreviated accounts

BERWICK UPON TWEED GARDEN CENTRE LIMITED

Notes to the Abbreviated Accounts For The Period 29 November 2002 to 27 November 2003

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 June 2002).

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	- 5% on cost
Site development	- 5% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and Fittings	- 10% on cost
Motor vehicles	- 25% on reducing balance
Nursery assets	- Straight line over 15 years

Stocks

Stock is 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. It would amount to £10,346 in these Accounts, but no provision has been made because the Director thinks it unlikely that a liability will crystallise.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 29 November 2002	791,368
Additions	47,319
Disposals	(3,900)
	<hr/>
At 27 November 2003	834,787
	<hr/>
DEPRECIATION:	
At 29 November 2002	309,417
Charge for period	53,172
	<hr/>
At 27 November 2003	362,589
	<hr/>
NET BOOK VALUE:	
At 27 November 2003	472,198
	<hr/>
At 28 November 2002	481,951
	<hr/>

BERWICK UPON TWEED GARDEN CENTRE LIMITED

Notes to the Abbreviated Accounts For The Period 29 November 2002 to 27 November 2003

3. CREDITORS

The following secured debts are included within creditors:

	2003	2002
	£	£
Bank loans	41,000	41,000
Bank loan 6-15 years	38,338	46,967
	<u>79,338</u>	<u>87,967</u>

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

	2003	2002
	£	£
Repayable by instalments		
Bank loan	<u>38,338</u>	<u>46,967</u>

4. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	2003	2002
			£	£
60,000	Ordinary shares	£1	60,000	60,000
10,000	12% Cum. Red. Preference	£1	10,000	10,000
			<u>70,000</u>	<u>70,000</u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2003	2002
			£	£
28,916	Ordinary shares	£1	<u>28,916</u>	<u>28,916</u>