

## **Fryers Nurseries Limited**

Dormant Accounts

Year Ended

31 December 2016

Company Number 00418800



# Fryers Nurseries Limited

## Company Information

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<b>Directors</b>	A Roper R Hemans
<b>Company secretary</b>	Richard Hemans
<b>Registered number</b>	00418800
<b>Registered office</b>	Brambridge Park Garden Centre Kiln Lane Brambridge Eastleigh Hampshire SO5 6HT
<b>Trading Address</b>	Manchester Road Knutsford Cheshire WA16 0SX

# **Fryers Nurseries Limited**

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# **Fryers Nurseries Limited**

## **Directors' Report For the Period Ended 31 December 2016**

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The directors present their report and the financial statements for the period ended 31 December 2016.

These financial statements are presented for the period from 01 January 2016 ended 31 December 2016.

### **Directors' responsibilities statement**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under Company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business. As explained in note 2 to the financial statements, the directors do not believe the going concern basis to be appropriate and, in consequence, these financial statements have been prepared on a break up basis.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Principal activity**

This Company is dormant.

### **Results and dividends**

The Company has not paid any interim dividends during the period and the Directors do not recommend the payment of a final dividend for the period (prior - £0).

# **Fryers Nurseries Limited**

## **Directors' Report For the Period Ended 31 December 2016**

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### **Directors**

The directors who served during the period were:

A Roper  
R Hemans

### **Audit exemption**

In accordance with 479A of the UK Companies Act 2006 (the 'Act'), Blue Diamond Limited has given a guarantee to the Company in respect of the year ending 31 December 2016, which means it is exempt from the requirements of the Act relating to the audit of individual company accounts. The guarantee effectively means that the Blue Diamond Limited will discharge all outstanding liabilities of the Company at 31 December 2016 should the Company be unable to satisfy them.

### **Small Companies Note**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 4 August 2017 and signed on its behalf.



.....  
**R.J. Hemans**  
**Director**

**Date:** 10/11/17

# Fryers Nurseries Limited

## Statement of Comprehensive Income For the Period Ended 31 December 2016

	Note	2016 £	2015 £
<b>Turnover</b>		-	-
Cost of sales		-	-
<b>Gross profit</b>		-	-
Administrative expenses		-	-
Other operating income		-	-
<b>Operating profit</b>		-	-
Interest receivable and similar income		-	-
Interest payable and expenses		-	-
<b>Profit before tax</b>		-	-
Tax on profit		-	-
<b>Profit for the period</b>		-	-

**Fryers Nurseries Limited**  
Registered number:00418800

**Statement of Financial Position**  
**As at 31 December 2016**

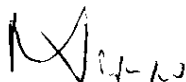
	Note	31 December 2016 £	31 December 2015 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	3	12,912	12,912
<b>Net current assets</b>		12,912	12,912
<b>Total assets less current liabilities</b>		12,912	12,912
<b>Net assets</b>		12,912	12,912
<b>Capital and reserves</b>			
Called up share capital		8,000	8,000
Other Reserves		291	291
Profit and loss account		4,621	4,621
		12,192	12,912

For the financial year in question the company was entitled to exemption under section 479A of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 4 August 2017.



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**R.J. Hemans**  
**Director**

**Date:**

The notes on pages 7 to 11 form part of these financial statements.

# **Fryers Nurseries Limited**

## **Notes to the Financial Statements For the Period Ended 31 December 2016**

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### **1. General information**

Fryers Nurseries Limited is a company incorporated in England & Wales under the Companies Act. The address of the registered office is given on the contents page and the Company's principal activities are set out in the Report of the Directors.

These financial statements are presented for the period from 01 January 2016 ended 31 December 2016.

### **2. Accounting policies**

#### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of freehold land and buildings and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

FRS 102 is mandatory for accounting periods beginning on or after 1 January 2016. Section 1A of FRS 102 is applicable for accounting periods beginning on or after 1 January 2016 but may be applied early to accounting periods ending on or after 31 December 2013. The company's members have taken the option to apply the standard early in the preparation of these financial statements.

These financial statements are the first financial statements prepared under FRS 102 1A and there were no material adjustments as a result of the transition.

The following principal accounting policies have been applied:

#### **2.2 Going concern**

The directors do not believe the going concern basis to be appropriate as on 31 December 2016 the company transferred its trade to Blue Diamond UK Limited, its parent company. The financial statements are therefore prepared on the break up basis. The company's assets have been assessed for impairment and are valued at their estimated recoverable amount as at the balance sheet date. Liabilities are recognised if an obligation exists at the balance sheet date.



# Fryers Nurseries Limited

## Notes to the Financial Statements For the Period Ended 31 December 2016

### 3. Debtors

	2016 £	2015 £
Amount due from ultimate parent company	12,912	12,912
	<u>12,912</u>	<u>12,912</u>

### 4. Share capital

	2016 £	2015 £
<b>Allotted, called up and fully paid</b>		
8,000 ordinary shares shares of £1 each	8,000	8,000
	<u>8,000</u>	<u>8,000</u>

### 5. Related party transactions

In the preparation of these financial statements the Directors have taken advantage of the exemption under FRS102 and have not disclosed the details of related party transactions with wholly owned subsidiaries of Blue Diamond Limited.

### 6. Controlling Party

The parent company and controlling party, which has interests in 100% (2015: 100%) of the issued share capital of the Company, is Blue Diamond UK Limited, a company incorporated in England. Throughout the period the ultimate parent company was Blue Diamond Limited, a company incorporated in Guernsey. The issued share capital of Blue Diamond Limited is owned by numerous parties and therefore, in the opinion of the directors, the ultimate controlling party is Blue Diamond Limited.

In accordance with 479A of the UK Companies Act 2006 (the 'Act'), Blue Diamond Limited has given a guarantee to the Company in respect of the year ending 31 December 2016, which means it is exempt from the requirements of the Act relating to the audit of individual company accounts. The guarantee effectively means that the Blue Diamond Limited will discharge all outstanding liabilities of the Company at 31 December 2016 should the Company be unable to satisfy them. The registered address of Blue Diamond Limited is Le Friquet Garden Centre, Rue Du Friquet, Castel, Guernsey, GY5 7SS.