

Reg 512

Company Registration No. SC304572 (Scotland)

THE SECRET GARDEN OUTDOOR NURSERY
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2012

THURSDAY



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SCT 27/12/2012 #588
COMPANIES HOUSE

THE SECRET GARDEN OUTDOOR NURSERY

ABBREVIATED BALANCE SHEET

AS AT 30 JUNE 2012

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	2		2,201		6,872
Current assets					
Debtors		13,429		11,004	
Cash at bank and in hand		43,365		34,817	
		56,794		45,821	
Creditors: amounts falling due within one year		(11,577)		(8,698)	
Net current assets			45,217		37,123
Total assets less current liabilities			47,418		43,995
Creditors: amounts falling due after more than one year	3		(23,017)		(27,013)
Provisions for liabilities			(440)		-
Accruals and deferred income			(798)		(5,310)
			23,163		11,672
Capital and reserves					
Profit and loss account			23,163		11,672
Shareholders' funds			23,163		11,672

(continued)

THE SECRET GARDEN OUTDOOR NURSERY

ABBREVIATED BALANCE SHEET (CONTINUED)

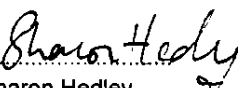
AS AT 30 JUNE 2012

For the financial year ended 30 June 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 21 November 2012


Sharon Hedley
Director

Company Registration No. SC304572

THE SECRET GARDEN OUTDOOR NURSERY

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	on straight line at 25%
Fixtures, fittings & equipment	on reducing balance at 20%

1.5 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Revenue recognition

Turnover represents revenue earned under contract to provide nursery services. Revenue is recognised as earned when, and to the extent that, the company obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses.

1.7 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes.

1.8 Grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

THE SECRET GARDEN OUTDOOR NURSERY

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2012

2 Fixed assets

	Tangible assets £
Cost	
At 1 July 2011	11,325
Additions	144
Disposals	(4,665)
At 30 June 2012	<u>6,804</u>
Depreciation	
At 1 July 2011	4,453
On disposals	(933)
Charge for the year	1,083
At 30 June 2012	<u>4,603</u>
Net book value	
At 30 June 2012	<u>2,201</u>
At 30 June 2011	<u>6,872</u>

3 Creditors: amounts falling due after more than one year

	2012 £	2011 £
Analysis of loans repayable in more than five years		
Total amounts repayable by instalments which are due in more than five years	<u>7,033</u>	<u>11,029</u>