

Abbreviated Unaudited Accounts

for the Year Ended 30 April 2013

for

The Croft Nurseries Ltd

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for the year ended 30 April 2013

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The Croft Nurseries Ltd  
Company Information  
for the year ended 30 April 2013

**DIRECTOR:** Mrs L Pirie

**SECRETARY:** A G Pirie

**REGISTERED OFFICE:** Rothnich Croft  
Netherley  
Stonehaven  
Aberdeenshire  
AB39 3QU

**REGISTERED NUMBER:** SC329576 (Scotland)

**ACCOUNTANTS:** Grampian Accounting  
3 Prospect Place  
Arnhall Business Park  
Westhill  
Aberdeenshire  
AB32 6SY

Abbreviated Balance Sheet  
30 April 2013

	Notes	30.4.13 £	£	30.4.12 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		<b>250,000</b>		300,000
Tangible assets	3		<b>92,025</b>		<b>100,980</b>
			<b>342,025</b>		<b>400,980</b>
<b>CURRENT ASSETS</b>					
Debtors		<b>51,551</b>		38,131	
Cash at bank and in hand		<b>57,768</b>		-	
		<b>109,319</b>		<b>38,131</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<b>77,700</b>		<b>67,092</b>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<b>31,619</b>		<b>(28,961)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>373,644</b>		<b>372,019</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		<b>303,371</b>		<b>364,846</b>
<b>NET ASSETS</b>			<b>70,273</b>		<b>7,173</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		<b>1</b>		<b>1</b>
Profit and loss account			<b>70,272</b>		<b>7,172</b>
<b>SHAREHOLDERS' FUNDS</b>			<b>70,273</b>		<b>7,173</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Abbreviated Balance Sheet - continued  
30 April 2013

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 27 October 2013 and were signed by:

Mrs L Pirie - Director

Notes to the Abbreviated Accounts  
for the year ended 30 April 2013

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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

**Tangible fixed assets**

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

Plant and machinery etc - 25% on cost and 20% on cost

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 May 2012	
and 30 April 2013	<u><b>500,000</b></u>
<b>AMORTISATION</b>	
At 1 May 2012	<b>200,000</b>
Amortisation for year	<u><b>50,000</b></u>
At 30 April 2013	<u><b>250,000</b></u>
<b>NET BOOK VALUE</b>	
At 30 April 2013	<u><b>250,000</b></u>
At 30 April 2012	<u><b>300,000</b></u>

Notes to the Abbreviated Accounts - continued  
for the year ended 30 April 2013

3. **TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 May 2012	<b>169,902</b>
Additions	<b>18,403</b>
At 30 April 2013	<b>188,305</b>
<b>DEPRECIATION</b>	
At 1 May 2012	<b>68,922</b>
Charge for year	<b>27,358</b>
At 30 April 2013	<b>96,280</b>
<b>NET BOOK VALUE</b>	
At 30 April 2013	<b>92,025</b>
At 30 April 2012	<b>100,980</b>

4. **CREDITORS**

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

	<b>30.4.13</b>	30.4.12
	<b>£</b>	£
Repayable by instalments	<b>235,894</b>	<b>289,189</b>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>30.4.13</b>	30.4.12
			<b>£</b>	£
1	Ordinary	£1	<b>1</b>	<b>1</b>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.