

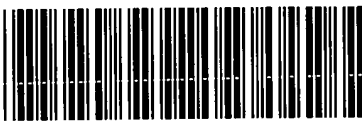
**REGISTRAR COPY**

**WHITE MOSS NURSERY & GARDEN CENTRES LIMITED**

**ABBREVIATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2015**

SATURDAY



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28/05/2016

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COMPANIES HOUSE

# **WHITE MOSS NURSERY & GARDEN CENTRES LIMITED**

## **CONTENTS**

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	<b>Page</b>
Independent auditor's report	<b>1</b>
Abbreviated balance sheet	<b>2</b>
Notes to the abbreviated accounts	<b>3 - 4</b>

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# **WHITE MOSS NURSERY & GARDEN CENTRES LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO WHITE MOSS NURSERY & GARDEN CENTRES LIMITED**

### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of White Moss Nursery & Garden Centres Limited for the year ended 31 August 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 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 auditor's 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 directors and auditor**

The directors are 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.

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.



**Mr Richard Johnson (Senior Statutory Auditor)**  
**for and on behalf of Mitchell Charlesworth LLP**

27 May 2016

**Chartered Accountants**  
**Statutory Auditor**

3rd Floor  
5 Temple Square  
Temple Street  
Liverpool  
Merseyside  
L2 5RH

# WHITE MOSS NURSERY & GARDEN CENTRES LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 AUGUST 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Intangible assets	2		7,866		10,111
Tangible assets	2		308,461		277,387
			<u>316,327</u>		<u>287,498</u>
<b>Current assets</b>					
Stocks		80,252		65,151	
Debtors		24,827		16,882	
Cash at bank and in hand		73,338		40,241	
		<u>178,417</u>		<u>122,274</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(636,509)</u>		<u>(517,175)</u>	
<b>Net current liabilities</b>			<u>(458,092)</u>		<u>(394,901)</u>
<b>Total assets less current liabilities</b>			<u>(141,765)</u>		<u>(107,403)</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			<u>(141,865)</u>		<u>(107,503)</u>
<b>Shareholders' funds</b>			<u>(141,765)</u>		<u>(107,403)</u>

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

Approved by the Board for issue on 27 May 2016



S W Washington  
Director

Company Registration No. 02504917

# WHITE MOSS NURSERY & GARDEN CENTRES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED 31 AUGUST 2015**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The accounts have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

The accounts have been prepared on the going concern basis, based on the continuing support from the parent 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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

#### **1.4 Goodwill**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value over the useful economic life of that asset as follows:

Goodwill - Over 25 years

#### **1.5 Tangible fixed assets and depreciation**

Tangible fixed assets other than freehold land and property 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:

Land and buildings Freehold	Not depreciated
Plant & machinery	25% reducing balance
Fixtures & fittings	15-25% reducing balance

#### **1.6 Stock**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving stock.

#### **1.7 Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more or right to pay less tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more than likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

# WHITE MOSS NURSERY & GARDEN CENTRES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2015

### 1 Accounting policies

#### 1.8 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2 Fixed assets

	Intangible assets	Tangible assets	Total
	£	£	£
<b>Cost</b>			
At 1 September 2014	56,123	368,342	424,465
Additions	-	37,468	37,468
Disposals	-	(487)	(487)
At 31 August 2015	56,123	405,323	461,446
<b>Depreciation</b>			
At 1 September 2014	46,012	90,955	136,967
On disposals	-	(331)	(331)
Charge for the year	2,245	6,238	8,483
At 31 August 2015	48,257	96,862	145,119
<b>Net book value</b>			
At 31 August 2015	7,866	308,461	316,327
At 31 August 2014	10,111	277,387	287,498

### 3 Share capital

	2015 £	2014 £
<b>Authorised</b>		
100 Ordinary shares of £1 each	100	100
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100

### 4. Ultimate parent company

The ultimate parent company is White Moss Horticulture Limited, incorporated in England.

The ultimate controlling party is Mr S W Washington, company director and controlling shareholder of White Moss Horticulture Limited.