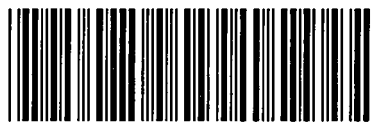


W. Brown

Company Registration No. SC304572 (Scotland)

THE SECRET GARDEN NURSERY
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014

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THE SECRET GARDEN OUTDOOR NURSERY

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THE SECRET GARDEN OUTDOOR NURSERY

ABBREVIATED BALANCE SHEET

AS AT 30 JUNE 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		4,815		2,469
Current assets					
Debtors		4,437		7,230	
Cash at bank and in hand		43,863		43,292	
		<u>45,818</u>		<u>50,522</u>	
Creditors: amounts falling due within one year		<u>(9,836)</u>		<u>(13,587)</u>	
Net current assets			38,464		36,935
Total assets less current liabilities			<u>43,279</u>		<u>39,404</u>
Creditors: amounts falling due after more than one year	3		-		(19,021)
Provisions for liabilities			(963)		(494)
Accruals and deferred income			<u>(1,086)</u>		<u>(1,358)</u>
			<u>41,230</u>		<u>18,531</u>
Capital and reserves					
Profit and loss account			41,230		18,531
Shareholders' funds			<u>41,230</u>		<u>18,531</u>

THE SECRET GARDEN OUTDOOR NURSERY

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 30 JUNE 2014

For the financial year ended 30 June 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 and authorised for issue on 16 March 2015


.....
K ALOTT
Director

Company Registration No. SC304572

THE SECRET GARDEN OUTDOOR NURSERY

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2014

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 2014

2	Fixed assets	Tangible assets	
			£
	Cost		
	At 1 July 2013		8,048
	Additions		4,001
			<hr/>
	At 30 June 2014		12,049
			<hr/>
	Depreciation		
	At 1 July 2013		5,579
	Charge for the year		1,655
			<hr/>
	At 30 June 2014		7,234
			<hr/>
	Net book value		
	At 30 June 2014		4,815
			<hr/> <hr/>
	At 30 June 2013		2,469
			<hr/> <hr/>
3	Creditors: amounts falling due after more than one year	2014	2013
		£	£
	Analysis of loans repayable in more than five years		
	Total amounts repayable by instalments which are due in more than five years	-	3,037
		<hr/> <hr/>	<hr/> <hr/>