

Registration number: 00501061

East Studdal Nurseries Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2016

Batchelor Coop Ltd Chartered Accountants

The New Barn Mill Lane Eastry Sandwich Kent CT13 0JW

East Studdal Nurseries Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
East Studdal Nurseries Ltd
for the Year Ended 31 July 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of East Studdal Nurseries Ltd for the year ended 31 July 2016 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of East Studdal Nurseries Ltd, as a body, in accordance with the terms of our engagement letter dated 30 August 2005. Our work has been undertaken solely to prepare for your approval the accounts of East Studdal Nurseries Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than East Studdal Nurseries Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that East Studdal Nurseries Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of East Studdal Nurseries Ltd. You consider that East Studdal Nurseries Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of East Studdal Nurseries Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Batchelor Coop Ltd
Chartered Accountants
The New Barn
Mill Lane
Eastry
Sandwich
Kent
CT13 0JW
7 February 2017

East Studdal Nurseries Ltd
(Registration number: 00501061)
Abbreviated Balance Sheet at 31 July 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		40,893	39,507
Investments		<u>200</u>	<u>200</u>
		<u>41,093</u>	<u>39,707</u>
Current assets			
Stocks		4,100	4,750
Debtors		21,746	40,903
Cash at bank and in hand		<u>104,213</u>	<u>77,851</u>
		130,059	123,504
Creditors: Amounts falling due within one year		<u>(23,344)</u>	<u>(24,164)</u>
Net current assets		<u>106,715</u>	<u>99,340</u>
Total assets less current liabilities		147,808	139,047
Provisions for liabilities		<u>(2,351)</u>	<u>(1,641)</u>
Net assets		<u>145,457</u>	<u>137,406</u>
Capital and reserves			
Called up share capital	<u>3</u>	6,000	6,000
Profit and loss account		<u>139,457</u>	<u>131,406</u>
Shareholders' funds		<u>145,457</u>	<u>137,406</u>

For the year ending 31 July 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the Board on 6 February 2017 and signed on its behalf by:

.....
BS Burr
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

East Studdal Nurseries Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 July 2016..... *continued*

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Revenue recognition

Revenue is recognised when goods are supplied, irrespective of the date the goods were invoiced.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% on written down value
Freehold property	10% on written down value
Plant and equipment	10% on written down value

Fixed asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

East Studdal Nurseries Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 July 2016..... continued

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 August 2015	218,153	200	218,353
Additions	5,917	-	5,917
At 31 July 2016	224,070	200	224,270
Depreciation			
At 1 August 2015	178,646	-	178,646
Charge for the year	4,531	-	4,531
At 31 July 2016	183,177	-	183,177
Net book value			
At 31 July 2016	40,893	200	41,093
At 31 July 2015	39,507	200	39,707

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary share of £1 each	6,000	6,000	6,000	6,000

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.