

Registered number
00251663

Knaphill Nursery Limited

Abbreviated Accounts

31 March 2016

Knaphill Nursery Limited**Registered number:** 00251663**Abbreviated Balance Sheet****as at 31 March 2016**

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	2	80,760	85,066
Current assets			
Stocks		750	750
Debtors		120	670
		<u>870</u>	<u>1,420</u>
Creditors: amounts falling due within one year		(16,694)	(11,996)
Net current liabilities		<u>(15,824)</u>	<u>(10,576)</u>
Total assets less current liabilities		<u>64,936</u>	<u>74,490</u>
Creditors: amounts falling due after more than one year		(70,553)	(51,390)
Net (liabilities)/assets		<u>(5,617)</u>	<u>23,100</u>
Capital and reserves			
Called up share capital	3	37,400	37,400
Revaluation reserve		152,039	152,039
Profit and loss account		(195,056)	(166,339)
Shareholders' funds		<u>(5,617)</u>	<u>23,100</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

M O Slocock
Director

Knaphill Nursery Limited

Report to the directors on the preparation of the unaudited abbreviated accounts of Knaphill Nursery Limited for the year ended 31 March 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Knaphill Nursery Limited for the year ended 31 March 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Jonathan Toop
Chartered Certified Accountants
Fides House
10 Chertsey Road
Woking
Surrey
GU21 5AB

30 December 2016

Knaphill Nursery Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2016

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold buildings	2% of cost or valuation
Plant and machinery	15% on written down values
Motor vehicles	25% on written down values

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Pensions

The company operates an employer funded retirement benefits scheme where benefits are payable to a previous employee as agreed by the board of directors.

2 Tangible fixed assets

£

Cost

At 1 April 2015	231,650
At 31 March 2016	<u>231,650</u>

Depreciation

At 1 April 2015	146,584
Charge for the year	4,306
At 31 March 2016	<u>150,890</u>

Net book value

At 31 March 2016	<u>80,760</u>
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At 31 March 2015

85,066

3 Share capital	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	3,400	3,400	3,400
B Ordinary shares	£1 each	34,000	34,000	34,000
			<u>37,400</u>	<u>37,400</u>

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.