Abbreviated Accounts
G's Growers Nurseries Limited

For the period ended 1 November 2014

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COMPANIES HOUSE

Registered number: 08743607

Abbreviated Accounts

Independent Auditor's Report to G's Growers Nurseries Limited

Under section 449 of the Companies Act 2006

We have examined the abbreviated accounts, which comprise the Balance sheet and the related notes, together with the financial statements of G's Growers Nurseries Limited for the period ended 1 November 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 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 are properly prepared.

Opinion on financial statements

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 which comprise the Balance sheet and the related notes have been properly prepared in accordance with the regulations made under that section.

Grant Thornton UK LLP

John Corbishley (Senior Statutory Auditor)
for and on behalf of
Grant Thornton UK LLP
Statutory Auditor
Chartered Accountants
Milton Keynes
Date: 21/7/2015

G's Growers Nurseries Limited
Registered number: 08743607

Abbreviated Balance Sheet

As at 1 November 2014

	Note	£	2014 £
Fixed assets			
Tangible assets	2		322,375
Current assets			
Stocks		23,477	
Debtors		110,020	
Cash at bank		192,861	
		326,358	
Creditors: amounts falling due within one year		(335,831)	
Net current liabilities			(9,473)
Total assets less current liabilities			312,902
Creditors: amounts falling due after more than one year			(100,000)
Net assets			212,902
Capital and reserves			
Called up share capital	3		100
Profit and loss account			212,802
Shareholders' funds			212,902

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 17 JULY 2015

Mr W L Forbes
Director

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

Notes to the Abbreviated Accounts

For the period ended 1 November 2014

1. Accounting Policies

1.1 Basis of preparation of financial statements

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 April 2008).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

1.3 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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land	-	not depreciated
Plant and machinery	-	25% reducing balance

1.4 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

1.6 Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Notes to the Abbreviated Accounts

For the period ended 1 November 2014

2. Tangible fixed assets

	£
Cost	
Additions	324,809
At 1 November 2014	324,809
Depreciation	
Charge for the period	2,434
At 1 November 2014	2,434
Net book value	
At 1 November 2014	322,375

3. Share capital

	2014 £
Allotted, called up and fully paid	
90 Ordinary A shares of £1 each	90
10 Ordinary B shares of £1 each	10
	100

4. Ultimate parent undertaking and controlling party

G's Growers Limited is the company's controlling party by virtue of its majority shareholding.