Company Registration No. SC225699 (Scotland)

THE PUMPKIN PATCH NURSERY LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2017

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UNAUDITED ACCOUNTS
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THE PUMPKIN PATCH NURSERY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2017

Directors	Jonathan Marc Bruneau Rosalyn Jane Bruneau
Company Number	SC225699 (Scotland)
Registered Office	BELHAVEN HOUSE DUNBAR DUNBAR EAST LOTHIAN EH42 1NS
Accountants	Rebecca Donald Old Mill Mill Wynd East Linton EH40 3AE

THE PUMPKIN PATCH NURSERY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	4	393,852	406,798
Current assets			
Debtors	5	210,340	46,733
Cash at bank and in hand		1,797	13,355
		212,137	60,088
Creditors: amounts falling due within one year	6	(392,485)	(243,065)
Net current liabilities		(180,348)	(182,977)
Net assets		213,504	223,821
Capital and reserves			
Called up share capital		4	4
Revaluation reserve		223,940	223,940
Profit and loss account		(10,440)	(123)
Shareholders' funds		213,504	223,821

For the year ending 31 August 2017 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 16 May 2018.

Jonathan Marc Bruneau
Director

Company Registration No. SC225699

1 Statutory information

The Pumpkin Patch Nursery Limited is a private company, limited by shares, registered in Scotland, registration number SC225699. The registered office is BELHAVEN HOUSE, DUNBAR, DUNBAR, EAST LOTHIAN, EH42 1NS.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 31 August 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 September 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	10% Straight Line
Plant & machinery	20% Reducing balance
Motor vehicles	20% reducing balance
Fixtures & fittings	20% reducing balance

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Motor vehicles	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 September 2016	561,882	212,755	10,675	785,312
Additions	-	349	-	349
At 31 August 2017	561,882	213,104	10,675	785,661
Depreciation				
At 1 September 2016	177,969	190,193	10,352	378,514
Charge for the year	4,203	4,582	81	8,866
Surplus on revaluation	4,429	-	-	4,429
At 31 August 2017	186,601	194,775	10,433	391,809
Net book value				
At 31 August 2017	375,281	18,329	242	393,852
At 31 August 2016	383,913	22,562	323	406,798

5 Debtors

	2017	2016
	£	£
Trade debtors	9,717	-
Amounts due from group undertakings etc.	98,167	-
Other debtors	102,456	46,733
	210,340	46,733

6 Creditors: amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	324,380	151,064
Trade creditors	385	2,907
Amounts owed to group undertakings and other participating interests	66,942	86,584
Taxes and social security	-	1,732
Other creditors	778	778
	392,485	243,065

7 Average number of employees

During the year the average number of employees was 14 (2016: 14).

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.