REGISTERED NUMBER: SC235192 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2012

FOR

GLENIFFER NURSERY LIMITED

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for the Year Ended 31 August 2012

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GLENIFFER NURSERY LIMITED

COMPANY INFORMATION
for the Year Ended 31 August 2012

DIRECTORS:	Mrs M MacAulay N MacAulay
SECRETARY:	N MacAulay
REGISTERED OFFICE:	16 Royal Terrace Glasgow G3 7NY
REGISTERED NUMBER:	SC235192 (Scotland)
ACCOUNTANTS:	Davidson & Workman 16 Royal Terrace Glasgow G3 7NY
BANKERS:	Bank of Scotland 167-201 Argyle Street Glasgow G2 8BU
SOLICITORS:	Harper McLeod The Ca'd'oro 45 Gordon Street Glasgow G1 3PE

ABBREVIATED BALANCE SHEET
31 August 2012

	Notes	31.8.12 £	£	31.8.11 £	£
FIXED ASSETS					
Intangible assets	2		-		3,500
Tangible assets	3		77,084		75,289
			77,084		78,789
CURRENT ASSETS					
Debtors		18,323		21,424	
Cash in hand		3,929		2,000	
		22,252		23,424	
CREDITORS					
Amounts falling due within one year	4	63,488		57,479	
NET CURRENT LIABILITIES			(41,236)		(34,055)
TOTAL ASSETS LESS CURRENT LIABILITIES			35,848		44,734
CREDITORS					
Amounts falling due after more than one year	4		1,988		10,977
NET ASSETS			33,860		33,757
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Profit and loss account			33,858		33,755
SHAREHOLDERS' FUNDS			33,860		33,757

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

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ABBREVIATED BALANCE SHEET - continued
31 August 2012

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 31 January 2013 and were signed on its behalf by:

Mrs M MacAulay - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 August 2012

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents net invoiced sales of services, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Improvements to property	- 33.33% on cost or valuation
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33.33% on cost or valuation

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	35,000
AMORTISATION	
At 1 September 2011	31,500
Amortisation for year	3,500
At 31 August 2012	35,000
NET BOOK VALUE	
At 31 August 2012	-
At 31 August 2011	3,500

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3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 September 2011	102,829
Additions	4,939
At 31 August 2012	107,768
DEPRECIATION	
At 1 September 2011	27,540
Charge for year	3,144
At 31 August 2012	30,684
NET BOOK VALUE	
At 31 August 2012	77,084
At 31 August 2011	75,289

4. **CREDITORS**

Creditors include an amount of £ 12,432 (31.8.11 - £ 29,153) for which security has been given.

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.12 £	31.8.11 £
2	Ordinary	£1	2	2

6. **TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the years ended 31 August 2012 and 31 August 2011:

	31.8.12	31.8.11
	£	£
Mrs M MacAulay and N MacAulay		
Balance outstanding at start of year	10,769	16,903
Amounts repaid	(3,960)	(6,134)
Balance outstanding at end of year	6,809	10,769

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF GLENIFFER NURSERY LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Gleniffer Nursery Limited for the year ended 31 August 2012 which comprise the Profit and Loss Account, 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 Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Gleniffer Nursery Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Gleniffer Nursery Limited and state those matters that we have agreed to state to the Board of Directors of Gleniffer Nursery Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Gleniffer Nursery Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Gleniffer Nursery Limited. You consider that Gleniffer Nursery Limited 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 financial statements of Gleniffer Nursery Limited. 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 financial statements.

Davidson & Workman
16 Royal Terrace
Glasgow
G3 7NY

31 January 2013

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.