Registered Number SC374491

THE PUMPKIN PATCH NURSERY (SCOTLAND) LIMITED

Abbreviated Accounts

31 March 2012

THE PUMPKIN PATCH NURSERY (SCOTLAND) LIMITED **Registered Number SC374491**

Balance Sheet as at 31 March 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Tangible	2		43,699		14,306
Total fixed assets			43,699		14,306
Current assets					
Debtors		3,010		300	
Cash at bank and in hand		167,993		23,711	
Total current assets		171,003		24,011	
Creditors: amounts falling due within one year		(150,830)		(36,306)	
Net current assets			20,173		(12,295)
Total assets less current liabilities			63,872		2,011
Creditors: amounts falling due after one year			(13,737)		
Provisions for liabilities and charges			(1,665)		
Total net Assets (liabilities)			48,470		2,011
Capital and reserves					
Called up share capital			2		
Profit and loss account			48,468		2,011
Shareholders funds			48,470		2,011

a. For the year ending 31 March 2012 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 386; and
    ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 24 December 2012

And signed on their behalf by:
Mr J Bruneau, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 31 March 2012

1 Accounting policies

The accounts 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 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.

Fixtures and Fittings	20.00% Reducing Balance
Plant and Machinery	20.00% Reducing Balance

2 Tangible fixed assets

Cost	£
At 31 March 2011	17,882
additions	40,318
disposals	
revaluations	
transfers	
At 31 March 2012	58,200
Depreciation	
At 31 March 2011	3,576
Charge for year	10,925
on disposals	
At 31 March 2012	14,501
Net Book Value	
At 31 March 2011	14,306
At 31 March 2012	43,699

2 Defered 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.