

LINKS NURSERIES LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2009

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09/01/2010

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COMPANIES HOUSE

Johnston Smillie Ltd
Chartered Accountants
22 Craigmount Avenue
Edinburgh
EH12 8HQ

LINKS NURSERIES LIMITED

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LINKS NURSERIES LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2009

	Notes	2009 £	£	2008 £	£
Fixed assets					
Intangible assets	2	35,000		40,000	
Tangible assets	2	424,069		208,474	
		459,069		248,474	
Current assets					
Debtors		82,163		30,541	
Cash at bank and in hand		950		800	
		83,113		31,341	
Creditors: amounts falling due within one year					
		(258,164)		(175,942)	
Net current liabilities			(175,051)		(144,601)
Total assets less current liabilities			284,018		103,873
Creditors: amounts falling due after more than one year			(245,740)		(89,287)
Provisions for liabilities			(15,905)		(6,587)
			22,373		7,999
Capital and reserves					
Called up share capital	3	1,000		1,000	
Profit and loss account		21,373		6,999	
Shareholders' funds			22,373		7,999

LINKS NURSERIES LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

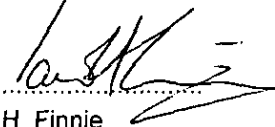
AS AT 30 APRIL 2009

For the financial year ended 30 April 2009 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

Approved by the Board for issue on 24-12-2009



I H Finnie
Director

Company Registration No. SC264604

LINKS NURSERIES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2009

1 Accounting policies

1.1 Accounting convention

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

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services.

1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.5 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 less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Leasehold	10% Straight line
Fixtures, fittings & equipment	20% Straight line
Motor vehicles	25% Straight line

1.6 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

LINKS NURSERIES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2009

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2008	60,000	259,804	319,804
Additions	-	260,658	260,658
At 30 April 2009	60,000	520,462	580,462
Depreciation			
At 1 May 2008	20,000	51,330	71,330
Charge for the year	5,000	45,063	50,063
At 30 April 2009	25,000	96,393	121,393
Net book value			
At 30 April 2009	35,000	424,069	459,069
At 30 April 2008	40,000	208,474	248,474

3 Share capital

	2009 £	2008 £
Authorised		
100,000 Ordinary Shares of £1 each	100,000	100,000
Allotted, called up and fully paid		
1,000 Ordinary Shares of £1 each	1,000	1,000

4 Transactions with directors

In the year to 30 April 2009 the company paid Mr. Finnie £192,000 (2008 £186,000) in rent for the use of the company's premises.

Included in other debtors at the year end there was a balance due on the directors current account by Mr. Finnie of £19,576 (2008 £12,882). The lowest balance on the current account in the year was £25,490 in credit and the highest was £34,646 overdrawn. This loan is interest free and is repayable on demand.

The companies bank borrowing has been secured by Mr. Finnie's personal guarantee.