

REGISTERED NUMBER: 4409486 (England and Wales)

**ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2009
FOR
PONTARDULAIS GARDEN CENTRE LTD**

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PONTARDULAIS GARDEN CENTRE LTD

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FOR THE YEAR ENDED 31ST JANUARY 2009**

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PONTARDULAIS GARDEN CENTRE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31ST JANUARY 2009

DIRECTORS:	D A Evans Mrs A B Evans
SECRETARY:	D A Evans
REGISTERED OFFICE:	Alltygraban Road Pontardulais Swansea SA4 8DS
REGISTERED NUMBER:	4409486 (England and Wales)
ACCOUNTANTS:	Bevan & Buckland Chartered Accountants Russell House Russell Street Swansea SA1 4HR
BANKERS:	Lloyds TSB 21 Stepney Street Llanelli Carmarthenshire SA15 3YD

PONTARDULAIS GARDEN CENTRE LTD

**ABBREVIATED BALANCE SHEET
31ST JANUARY 2009**

	Notes	2009 £	2008 £
FIXED ASSETS			
Intangible assets	2	10,488	879
Tangible assets	3	287,712	256,307
		<u>298,200</u>	<u>257,186</u>
CURRENT ASSETS			
Stocks		318,954	248,611
Debtors		3,297	-
Cash at bank and in hand		1,815	1,108
		<u>324,066</u>	<u>249,719</u>
CREDITORS			
Amounts falling due within one year	4	199,751	111,684
NET CURRENT ASSETS		<u>124,315</u>	<u>138,035</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>422,515</u>	<u>395,221</u>
CREDITORS			
Amounts falling due after more than one year	4	(3,515)	-
PROVISIONS FOR LIABILITIES		<u>(15,197)</u>	<u>(10,158)</u>
NET ASSETS		<u><u>403,803</u></u>	<u><u>385,063</u></u>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account		403,703	384,963
SHAREHOLDERS' FUNDS		<u><u>403,803</u></u>	<u><u>385,063</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st January 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st January 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

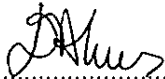
- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

PONTARDULAIS GARDEN CENTRE LTD
ABBREVIATED BALANCE SHEET - continued
31ST JANUARY 2009

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 24/2/09 and were signed on its behalf by:



.....
D A Evans - Director

The notes form part of these abbreviated accounts

PONTARDULAIS GARDEN CENTRE LTD

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2009**

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 January 2007).

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of businesses in 2002 and 2009, 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Short leasehold	- 4% on cost
Plant and machinery	- Straight line over 4 years
Fixtures and fittings	- 10 - 25% straight line
Motor vehicles	- Straight line over 8 years
Tea Rooms	- Straight line over 4 years

Stocks

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

Deferred tax

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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

PONTARDULAIS GARDEN CENTRE LTD

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31ST JANUARY 2009**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1st February 2008	2,079
Additions	10,709
	<hr/>
At 31st January 2009	12,788
	<hr/>
AMORTISATION	
At 1st February 2008	1,200
Charge for year	1,100
	<hr/>
At 31st January 2009	2,300
	<hr/>
NET BOOK VALUE	
At 31st January 2009	10,488
	<hr/>
At 31st January 2008	879
	<hr/>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st February 2008	335,677
Additions	49,900
	<hr/>
At 31st January 2009	385,577
	<hr/>
DEPRECIATION	
At 1st February 2008	79,370
Charge for year	18,495
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At 31st January 2009	97,865
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NET BOOK VALUE	
At 31st January 2009	287,712
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At 31st January 2008	256,307
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4. CREDITORS

Creditors include an amount of £118,712 (2008 - £22,980) for which security has been given.

5. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2008 £
90	Ordinary	£1	90	90
10	Ordinary 'A'	£1	10	10
			<hr/>	<hr/>
			100	100
			<hr/>	<hr/>

PONTARDULAIS GARDEN CENTRE LTD

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31ST JANUARY 2009**

6. TRANSACTIONS WITH DIRECTORS

At the year end the directors current account stood as follows. :-

	2009 £	2008 £
Amount due from company	<u>250</u>	<u>331</u>

This balances does not have a repayment date and no interest is payable.

7. RELATED PARTY DISCLOSURES

During the year the company paid rent of £20,000 to Pontardulais Garden Centre Partnership, a partnership in which the directors are also the partners.

All transactions were at arms lengthen and done under normal commercial conditions.