

Registered Number: 04532006

England and Wales

Flowertime Florist Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 September 2015

Flowertime Florist Limited
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Flowertime Florist Limited
Chartered Accountants' Report
For the year ended 30 September 2015

Chartered Accountants' Report to the Board of Directors

In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of Flowertime Florist Limited for the year ended 30 September 2015 which comprise the Profit and Loss Account, Statement of Recognised Gains and Losses, 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 firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Flowertime Florist Limited, as a body, in accordance with the terms of our engagement letter dated 28 September 2013. Our work has been undertaken solely to prepare for your approval the accounts of Flowertime Florist Limited and state those matters that we have agreed to state to the Board of Directors of Flowertime Florist Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Flowertime Florist Limited and its Board of Directors as a body for our work or for this report.

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

Bickerstaff & Co
Unit 2 Brewery Court
Sea Lane
Hayle
Cornwall
TR27 4DP

Flowertime Florist Limited
Abbreviated Balance Sheet
As at 30 September 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	5,624	7,500
		5,624	7,500
Current assets			
Stocks		33,373	31,466
Debtors		3,279	3,377
Cash at bank and in hand		43,189	37,377
		79,841	72,220
Creditors: amounts falling due within one year		(84,622)	(59,392)
Net current liabilities		(4,781)	12,828
Total assets less current liabilities		843	20,328
Provisions for liabilities		(596)	(596)
Net assets		247	19,732
Capital and reserves			
Called up share capital	3	200	200
Profit and loss account		47	19,532
Shareholders funds		247	19,732

For the year ended 30 September 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the board of directors

Mark Nicholas Director

Date approved by the board: 28 June 2016

Flowertime Florist Limited
Notes to the Abbreviated Financial Statements
For the year ended 30 September 2015

1 Accounting Policies

Basis of accounting

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

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Deferred taxation

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations. Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date. Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted.

Dividends

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Reducing balance
Computer Equipment	25% Reducing balance
Motor Vehicles	25% Reducing balance
Fixtures and Fittings	25% Reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Flowertime Florist Limited
Notes to the Abbreviated Financial Statements
For the year ended 30 September 2015

2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 October 2014	27,774
At 30 September 2015	27,774
Depreciation	
At 01 October 2014	20,274
Charge for year	1,876
At 30 September 2015	22,150
Net book values	
At 30 September 2015	5,624
At 30 September 2014	7,500

3 Share capital

	2015	2014
Allotted called up and fully paid	£	£
100 Ordinary shares of £1.00 each	100	100
100 Ordinary A shares of £1.00 each	100	100
	200	200

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.