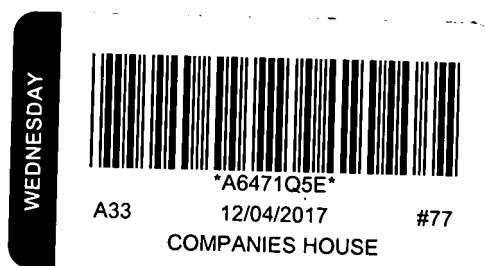


Company Registration No. 08563107 (England and Wales)

**FLOWERLINE LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2016**



# FLOWERLINE LIMITED

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# FLOWERLINE LIMITED

## INDEPENDENT AUDITORS' REPORT TO FLOWERLINE LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

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We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Flowerline Limited for the year ended 31 July 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

*Afford Bond Holdings Limited*

**David Bailey BA (Econ) FCA (Senior Statutory Auditor)**  
**for and on behalf of Afford Bond Holdings Limited**

25 January 2017

**Chartered Accountants**  
**Statutory Auditor**

31 Wellington Road  
Nantwich  
Cheshire  
CW5 7ED

# FLOWERLINE LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Intangible assets	2		5,000		7,501
Tangible assets	2		706,488		20,291
			<u>711,488</u>		<u>27,792</u>
<b>Current assets</b>					
Stocks		265,017		135,358	
Debtors		500,195		398,691	
Cash at bank and in hand		95,889		1,038	
		<u>861,101</u>		<u>535,087</u>	
<b>Creditors: amounts falling due within one year</b>	3	(1,129,749)		(557,600)	
<b>Net current liabilities</b>			<u>(268,648)</u>		<u>(22,513)</u>
<b>Total assets less current liabilities</b>			442,840		5,279
<b>Creditors: amounts falling due after more than one year</b>	4		(310,360)		-
<b>Provisions for liabilities</b>			(21,872)		(5,558)
<b>Accruals and deferred income</b>			<u>(100,725)</u>		<u>-</u>
			<u>9,883</u>		<u>(279)</u>
<b>Capital and reserves</b>					
Called up share capital	5		200		200
Profit and loss account			9,683		(479)
<b>Shareholders' funds</b>			<u>9,883</u>		<u>(279)</u>

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

Approved by the Board for issue on 25 January 2017

J C - M

J C Ridgard  
Director

Company Registration No. 08563107

# FLOWERLINE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2016

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### 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 January 2015).

#### 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 net of VAT and trade discounts.

#### 1.4 Goodwill

Acquired goodwill is written off in equal annual installments over its estimated useful economic life of five years.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land 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 Freehold	5% per annum straight line
Plant and machinery	20% per annum straight line
Fixtures, fittings and equipment	20% per annum straight line
Motor vehicles	20% per annum 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 Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.8 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.

#### 1.9 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

#### 1.10 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

#### 1.11 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

# FLOWERLINE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2016

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 August 2015	12,501	33,026	45,527
Additions	-	711,945	711,945
At 31 July 2016	12,501	744,971	757,472
<b>Depreciation</b>			
At 1 August 2015	5,000	12,735	17,735
Charge for the year	2,501	25,748	28,249
At 31 July 2016	7,501	38,483	45,984
<b>Net book value</b>			
At 31 July 2016	5,000	706,488	711,488
At 31 July 2015	7,501	20,291	27,792

### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £31,000 (2015 - £0).

### 4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £310,360 (2015 - £0).

### 5 Share capital

	2016 £	2015 £
<b>Allotted, called up and fully paid</b>		
200 Ordinary shares of £1 each	200	200