

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**BLOSSOM FLOWERS CHORLTON LIMITED**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**BLOSSOM FLOWERS CHORLTON LIMITED**

**Company Information  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>Director:</b>	Mrs J M McGrath
<b>Registered office:</b>	53 Derbyshire Lane Stretford Greater Manchester M32 8BH
<b>Registered number:</b>	08623092 (England and Wales)
<b>Accountants:</b>	NRB 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ

**BLOSSOM FLOWERS CHORLTON LIMITED (REGISTERED NUMBER: 08623092)**

**Balance Sheet  
31 MARCH 2023**

	Notes	31.3.23 £	£	31.3.22 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>4,066</u>		<u>5,421</u>
			4,066		5,421
<b>CURRENT ASSETS</b>					
Stocks		9,250		6,250	
Debtors	6	2,330		3,906	
Cash at bank and in hand		<u>2,316</u>		<u>8,489</u>	
		13,896		18,645	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>23,158</u>		<u>32,334</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(9,262)</u>		<u>(13,689)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(5,196)</u>		<u>(8,268)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1		1
Retained earnings			<u>(5,197)</u>		<u>(8,269)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(5,196)</u>		<u>(8,268)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 25 May 2023 and were signed by:

Mrs J M McGrath - Director

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. STATUTORY INFORMATION**

Blossom Flowers Chorlton Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2022 - 5) .

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**4. INTANGIBLE FIXED ASSETS**

	Goodwill
	£
<b>COST</b>	
At 1 April 2022	
and 31 March 2023	<u>19,002</u>
<b>AMORTISATION</b>	
At 1 April 2022	
and 31 March 2023	<u>19,002</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2022			
and 31 March 2023	<u>2,696</u>	<u>21,696</u>	<u>24,392</u>
<b>DEPRECIATION</b>			
At 1 April 2022	1,931	17,040	18,971
Charge for year	<u>191</u>	<u>1,164</u>	<u>1,355</u>
At 31 March 2023	<u>2,122</u>	<u>18,204</u>	<u>20,326</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>574</u>	<u>3,492</u>	<u>4,066</u>
At 31 March 2022	<u>765</u>	<u>4,656</u>	<u>5,421</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	1,080	2,656
Other debtors	<u>1,250</u>	<u>1,250</u>
	<u>2,330</u>	<u>3,906</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors	6,874	10,217
Taxation and social security	3,617	8,874
Other creditors	<u>12,667</u>	<u>13,243</u>
	<u>23,158</u>	<u>32,334</u>

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.23 £	31.3.22 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

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.