

**R. FRENCH & SON (FLOWERS) LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**R. FRENCH & SON (FLOWERS) LTD**  
**UNAUDITED ACCOUNTS**  
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**R. FRENCH & SON (FLOWERS) LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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<b>Director</b>	Darren French
<b>Company Number</b>	08663641 (England and Wales)
<b>Registered Office</b>	8 Weald Close Bromley BR2 8PD

**R. FRENCH & SON (FLOWERS) LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 NOVEMBER 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	89,600	112,000
Tangible assets	<u>5</u>	6,782	9,043
		<u>96,382</u>	<u>121,043</u>
<b>Current assets</b>			
Inventories	<u>6</u>	22,415	9,250
Debtors	<u>7</u>	81,675	161,612
Cash at bank and in hand		171,939	41,713
		<u>276,029</u>	<u>212,575</u>
<b>Creditors: amounts falling due within one year</b>	8	(373,871)	(355,997)
<b>Net current liabilities</b>		<u>(97,842)</u>	<u>(143,422)</u>
<b>Net liabilities</b>		<u>(1,460)</u>	<u>(22,379)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(1,560)	(22,479)
<b>Shareholders' funds</b>		<u>(1,460)</u>	<u>(22,379)</u>

For the year ending 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 31 January 2021 and were signed on its behalf by

Darren French  
Director

Company Registration No. 08663641

**R. FRENCH & SON (FLOWERS) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**1 Statutory information**

R. FRENCH & SON (FLOWERS) LTD is a private company, limited by shares, registered in England and Wales, registration number 08663641. The registered office is 8 Weald Close, Bromley, BR2 8PD.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

**R. FRENCH & SON (FLOWERS) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**4 Intangible fixed assets**

	<b>Goodwill</b> <b>£</b>
<b>Cost</b>	
At 1 December 2019	400,000
At 30 November 2020	400,000
<b>Amortisation</b>	
At 1 December 2019	288,000
Charge for the year	22,400
At 30 November 2020	310,400
<b>Net book value</b>	
At 30 November 2020	89,600
At 30 November 2019	112,000

**5 Tangible fixed assets**

	<b>Plant &amp; machinery</b> <b>£</b>	<b>Computer equipment</b> <b>£</b>	<b>Total</b> <b>£</b>
<b>Cost or valuation</b>			
At 1 December 2019	18,809	2,624	21,433
At 30 November 2020	18,809	2,624	21,433
<b>Depreciation</b>			
At 1 December 2019	10,873	1,517	12,390
Charge for the year	1,984	277	2,261
At 30 November 2020	12,857	1,794	14,651
<b>Net book value</b>			
At 30 November 2020	5,952	830	6,782
At 30 November 2019	7,936	1,107	9,043

**6 Inventories**

	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
Finished goods	22,415	9,250
	22,415	9,250

**7 Debtors**

	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
Trade debtors	79,887	138,903
Deferred tax asset	1,788	1,788
Other debtors	-	20,921
	81,675	161,612

**R. FRENCH & SON (FLOWERS) LTD**  
**NOTES TO THE ACCOUNTS**  
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<b>8 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
VAT	169,165	-
Trade creditors	141,296	235,712
Taxes and social security	5,887	80,319
Other creditors	45,000	-
Loans from directors	12,523	39,966
	<hr/>	<hr/>
	373,871	355,997
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**9 Average number of employees**

During the year the average number of employees was 6 (2019: 6).

