

REGISTERED NUMBER: 11590672 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

FOR

PORTO'S FLOWERS LTD

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FOR THE YEAR ENDED 30 SEPTEMBER 2020

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PORTO'S FLOWERS LTD (BY SHARES)

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2020

DIRECTOR: Mrs I Spavins

REGISTERED OFFICE: Ground Floor
13 Montague Place
Worthing
West Sussex
BN11 3BG

REGISTERED NUMBER: 11590672 (England and Wales)

ACCOUNTANTS: Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
PORTO'S FLOWERS LTD (BY SHARES)

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement is not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Porto's Flowers Ltd for the year ended 30 September 2020 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Porto's Flowers Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Porto's Flowers Ltd and state those matters that we have agreed to state to the director of Porto's Flowers Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Porto's Flowers Ltd and its director for our work or for this report.

It is your duty to ensure that Porto's Flowers Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Porto's Flowers Ltd. You consider that Porto's Flowers Ltd 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 financial statements of Porto's Flowers Ltd. 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 financial statements.

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

6 July 2021

BALANCE SHEET
30 SEPTEMBER 2020

	2020	2019
	£	£
FIXED ASSETS	1,321	1,012
CURRENT ASSETS	3,447	2,884
PREPAYMENTS AND ACCRUED INCOME	364	195
CREDITORS		
Amounts falling due within one year	(20,348)	(17,067)
NET CURRENT LIABILITIES	<u>(16,537)</u>	<u>(13,988)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	(15,216)	(12,976)
ACCRUALS AND DEFERRED INCOME	<u>(1,524)</u>	<u>(1,512)</u>
NET LIABILITIES	<u>(16,740)</u>	<u>(14,488)</u>
CAPITAL AND RESERVES	<u>(16,740)</u>	<u>(14,488)</u>

NOTES TO THE FINANCIAL STATEMENTS

1. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 1 (2019 - NIL) .

2. GOING CONCERN

The directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The directors have taken advantage of the various sources of Government support during the COVID-19 pandemic. The directors consider that COVID-19 will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The directors regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 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.

BALANCE SHEET - continued

30 SEPTEMBER 2020

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

The financial statements were approved by the director and authorised for issue on 6 July 2021 and were signed by:

Mrs I Spavins - Director

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.