

AUBERGINE WITH FLOWER LTD

Abridged Accounts

Period of accounts

Start date: 01 September 2021

End date: 31 August 2022

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Accountants report

You consider that the company is exempt from an audit for the year ended 31 August 2022 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

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McMillan Woods (London) Limited
Chartered certified accountants
3 Nisbett Walk
Sidcup
DA14 6BT
17 March 2023

AUBERGINE WITH FLOWER LTD
Statement of Financial Position
As at 31 August 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets		4,557	6,076
		4,557	6,076
Current assets			
Stocks		3,682	3,022
Debtors: amounts falling due within one year		6,073	12,580
Cash at bank and in hand		120,340	142,505
		130,095	158,107
Creditors: amount falling due within one year		(58,710)	(102,727)
Net current assets		71,385	55,380
Total assets less current liabilities		75,942	61,456
Creditors: amount falling due after more than one year		(30,746)	(9,507)
Net assets		45,196	51,949
Capital and reserves			
Called up share capital		2	2
Profit and loss account		45,194	51,947
Shareholder's funds		45,196	51,949

For the year ended 31 August 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' 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 directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 17 March 2023 and were signed on its behalf by:

Kenji Nishimura
Director

AUBERGINE WITH FLOWER LTD
Notes to the Abridged Financial Statements
For the year ended 31 August 2022

General Information

Aubergine with Flower Ltd is a private company, limited by shares, registered in , registration number 07795322, registration address 3 D'Arblay Street, Soho, London, London, W1F 8DH.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

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

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position 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:

Fixtures and Fittings	25% Reducing Balance
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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.

2. Average number of employees

Average number of employees during the year was 13 (2021 : 10).

3. Tangible fixed assets

Cost or valuation	Fixtures and Fittings £	Total £
At 01 September 2021	46,213	46,213
Additions	-	-
Disposals	-	-
At 31 August 2022	46,213	46,213
Depreciation		
At 01 September 2021	40,137	40,137
Charge for year	1,519	1,519
On disposals	-	-
At 31 August 2022	41,656	41,656
Net book values		
Closing balance as at 31 August 2022	4,557	4,557
Opening balance as at 01 September 2021	6,076	6,076

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.