

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2023

FOR

FLOWERS 4 LIMITED

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

FLOWERS 4 LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2023

DIRECTORS:

B Anthony
K Anthony

REGISTERED OFFICE:

31 - 33 Oxford Road
Worthing
West Sussex
BN11 1UT

REGISTERED NUMBER:

05126763 (England and Wales)

ACCOUNTANTS:

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

FLOWERS 4 LIMITED (REGISTERED NUMBER: 05126763)**BALANCE SHEET**
30TH JUNE 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Intangible assets	4		-		150
Tangible assets	5		<u>102,689</u>		<u>108,830</u>
			102,689		108,980
CURRENT ASSETS					
Debtors	6	1,012		24,599	
Cash in hand		<u>-</u>		<u>300</u>	
		1,012		24,899	
CREDITORS					
Amounts falling due within one year	7	<u>36,985</u>		<u>74,565</u>	
NET CURRENT LIABILITIES			<u>(35,973)</u>		<u>(49,666)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			66,716		59,314
CREDITORS					
Amounts falling due after more than one year	8		<u>44,862</u>		<u>48,003</u>
NET ASSETS			<u>21,854</u>		<u>11,311</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>21,754</u>		<u>11,211</u>
SHAREHOLDERS' FUNDS			<u>21,854</u>		<u>11,311</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

FLOWERS 4 LIMITED (REGISTERED NUMBER: 05126763)

BALANCE SHEET - continued
30TH JUNE 2023

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 Board of Directors and authorised for issue on 13th March 2024 and were signed on its behalf by:

K Anthony - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

1. STATUTORY INFORMATION

Flowers 4 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.

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.

Patents and licences are being amortised evenly over their estimated useful life of ten years.

Development costs are being amortised evenly over their estimated useful life of ten years.

Tangible fixed assets

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

Plant and machinery etc - 25% on reducing balance, 10% on cost and Straight line over 3 years

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.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023

2. ACCOUNTING POLICIES - continued

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at the transaction price.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty.

Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - 3).

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1st July 2022 and 30th June 2023	47,860
AMORTISATION	
At 1st July 2022	47,710
Charge for year	150
At 30th June 2023	47,860
NET BOOK VALUE	
At 30th June 2023	-
At 30th June 2022	150

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1st July 2022	102,689	56,131	158,820
Disposals	-	(53,383)	(53,383)
At 30th June 2023	<u>102,689</u>	<u>2,748</u>	<u>105,437</u>
DEPRECIATION			
At 1st July 2022	-	49,990	49,990
Eliminated on disposal	-	(47,242)	(47,242)
At 30th June 2023	<u>-</u>	<u>2,748</u>	<u>2,748</u>
NET BOOK VALUE			
At 30th June 2023	<u>102,689</u>	<u>-</u>	<u>102,689</u>
At 30th June 2022	<u>102,689</u>	<u>6,141</u>	<u>108,830</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>1,012</u>	<u>24,599</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts	4,238	7,907
Trade creditors	3,229	37,376
Amounts owed to associates	15,929	-
Taxation and social security	2,951	3,095
Other creditors	<u>10,638</u>	<u>26,187</u>
	<u>36,985</u>	<u>74,565</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bank loans	<u>44,862</u>	<u>48,003</u>

9. SECURED DEBTS

The following secured debts are included within creditors:

	2023 £	2022 £
Bank loans	<u>48,568</u>	<u>51,598</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is K Anthony.

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.