

Abbreviated Unaudited Accounts for the Year Ended 30 September 2013

for

Highland Flowers Ltd

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for the Year Ended 30 September 2013

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Highland Flowers Ltd

Company Information

for the Year Ended 30 September 2013

DIRECTORS:

Mrs A Burrow
M R Burrow
Mrs L M Thomson

SECRETARY:

Mrs A Burrow

REGISTERED OFFICE:

20 High Street
Kingussie
Inverness-shire
PH21 1HR

REGISTERED NUMBER:

SC255721 (Scotland)

ACCOUNTANTS:

Peter Munro & Company
Chartered Certified Accountants
15-17 High Street
Kingussie
Inverness-shire
PH21 1HS

Abbreviated Balance Sheet

30 September 2013

	Notes	30.9.13 £	£	30.9.12 £	£
FIXED ASSETS					
Tangible assets	2		62,029		62,735
CURRENT ASSETS					
Stocks		2,200		2,150	
Debtors		345		1,184	
Cash in hand		100		100	
		<u>2,645</u>		<u>3,434</u>	
CREDITORS					
Amounts falling due within one year		<u>31,202</u>		<u>36,390</u>	
NET CURRENT LIABILITIES			<u>(28,557)</u>		<u>(32,956)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			33,472		29,779
PROVISIONS FOR LIABILITIES			<u>308</u>		<u>422</u>
NET ASSETS			<u><u>33,164</u></u>		<u><u>29,357</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		1,000		1,000
Profit and loss account			<u>32,164</u>		<u>28,357</u>
SHAREHOLDERS' FUNDS			<u><u>33,164</u></u>		<u><u>29,357</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 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 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 7 April 2014 and were signed on its behalf by:

Mrs A Burrow - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2013

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - Not depreciated

Fixtures and fittings - 15%-40% reducing balance

Motor vehicles - 25% 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.

Deferred tax

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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 October 2012	
and 30 September 2013	<u>74,342</u>
DEPRECIATION	
At 1 October 2012	11,607
Charge for year	<u>706</u>
At 30 September 2013	<u>12,313</u>
NET BOOK VALUE	
At 30 September 2013	<u>62,029</u>
At 30 September 2012	<u>62,735</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2013

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.13 £	30.9.12 £
1,000	Ordinary	1	<u>1,000</u>	<u>1,000</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.