

Abbreviated Unaudited Accounts for the Year Ended 30 September 2015

for

Highland Flowers Ltd.

Contents of the Abbreviated Accounts
for the Year Ended 30 September 2015

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

Highland Flowers Ltd.

Company Information
for the Year Ended 30 September 2015

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 2015

	Notes	30.9.15 £	£	30.9.14 £	£
FIXED ASSETS					
Tangible assets	2		59,874		61,499
CURRENT ASSETS					
Stocks		-		2,166	
Debtors		641		1,482	
Cash in hand		-		100	
		<u>641</u>		<u>3,748</u>	
CREDITORS					
Amounts falling due within one year		<u>28,518</u>		<u>29,920</u>	
NET CURRENT LIABILITIES			<u>(27,877)</u>		<u>(26,172)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			31,997		35,327
PROVISIONS FOR LIABILITIES			-		224
NET ASSETS			<u>31,997</u>		<u>35,103</u>
CAPITAL AND RESERVES					
Called up share capital	3		1,000		1,000
Profit and loss account			<u>30,997</u>		<u>34,103</u>
SHAREHOLDERS' FUNDS			<u>31,997</u>		<u>35,103</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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 14 June 2016 and were signed on its behalf by:

Mrs A Burrow - Director

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2015

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 January 2015).

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

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 2014	74,342
Disposals	(14,468)
At 30 September 2015	<u>59,874</u>
DEPRECIATION	
At 1 October 2014	12,843
Eliminated on disposal	(12,843)
At 30 September 2015	<u>-</u>
NET BOOK VALUE	
At 30 September 2015	<u>59,874</u>
At 30 September 2014	<u>61,499</u>

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.15 £	30.9.14 £
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.