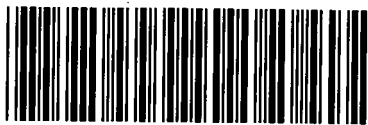


COMPANY REGISTRATION NUMBER 04743291

MICHELLE'S FLOWERS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 AUGUST 2013

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COMPANIES HOUSE

MICHELLE'S FLOWERS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2013

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Notes to the abbreviated accounts	3 to 5

MICHELLE'S FLOWERS LIMITED

ABBREVIATED BALANCE SHEET

31 AUGUST 2013

	Note	2013 £	2012 £
FIXED ASSETS	2		
Intangible assets		14,625	16,125
Tangible assets		<u>46,265</u>	<u>37,416</u>
		60,890	53,541
CURRENT ASSETS			
Stocks		6,000	6,000
Debtors		1,129	438
Cash at bank and in hand		<u>1,517</u>	<u>407</u>
		8,646	6,845
CREDITORS: Amounts falling due within one year	3	<u>45,910</u>	<u>42,766</u>
NET CURRENT LIABILITIES		(37,264)	(35,921)
TOTAL ASSETS LESS CURRENT LIABILITIES		23,626	17,620
CREDITORS: Amounts falling due after more than one year	4	<u>48,064</u>	<u>48,385</u>
		(24,438)	(30,765)
CAPITAL AND RESERVES			
Called-up equity share capital	6	2	2
Profit and loss account		<u>(24,440)</u>	<u>(30,767)</u>
DEFICIT		<u>(24,438)</u>	<u>(30,765)</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

MICHELLE'S FLOWERS LIMITED
ABBREVIATED BALANCE SHEET *(continued)*

31 AUGUST 2013


For the year ended 31 August 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 27/5/14, and are signed on their behalf by:


.....
MRS. K. PULLIN


.....
MRS. M. GRAINGER

Company Registration Number: 04743291

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

MICHELLE'S FLOWERS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 2013

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 September 2012	30,000	102,200	132,200
Additions	–	20,993	20,993
Disposals	–	(28,972)	(28,972)
At 31 August 2013	<u>30,000</u>	<u>94,221</u>	<u>124,221</u>
DEPRECIATION			
At 1 September 2012	13,875	64,784	78,659
Charge for year	1,500	8,840	10,340
On disposals	–	(25,668)	(25,668)
At 31 August 2013	<u>15,375</u>	<u>47,956</u>	<u>63,331</u>
NET BOOK VALUE			
At 31 August 2013	<u>14,625</u>	<u>46,265</u>	<u>60,890</u>
At 31 August 2012	<u>16,125</u>	<u>37,416</u>	<u>53,541</u>

3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2013 £	2012 £
Hire purchase liabilities	<u>5,137</u>	<u>–</u>

MICHELLE'S FLOWERS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 2013

4. CREDITORS: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2013	2012
	£	£
Hire purchase liabilities	<u>12,656</u>	<u>-</u>

5. TRANSACTIONS WITH THE DIRECTORS

As at 31st August 2013, the company owed Mrs. Grainger £4,727 on a Directors loan account.

As at 31st August 2013, the company owed Mrs. Pullin £633 on a Directors loan account.

No interest is charged on the loans and the loans carry no fixed date for repayment.

6. SHARE CAPITAL

Allotted, called up and fully paid:

	2013		2012
	No	£	No
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>