

**Unaudited Financial Statements for the Year Ended 31 May 2022**

**for**

**Phoenix Flowers (Uk) Limited**

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for the Year Ended 31 May 2022**

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**Phoenix Flowers (Uk) Limited**

**Company Information  
for the Year Ended 31 May 2022**

**DIRECTORS:**

G TRIGELL  
Mrs I TRIGELL

**REGISTERED OFFICE:**

62 HURSLEY ROAD  
CHANDLERS FORD  
EASTLEIGH  
Hampshire  
SO53 2FT

**REGISTERED NUMBER:**

04841744 (England and Wales)

**ACCOUNTANTS:**

CBM Accountants Limited  
130 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire  
SO53 3AL

**Phoenix Flowers (Uk) Limited (Registered number: 04841744)**

**Balance Sheet**  
**31 May 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		7,500		12,500
Tangible assets	5		<u>4,339</u>		<u>5,501</u>
			11,839		18,001
<b>CURRENT ASSETS</b>					
Stocks		9,467		25,391	
Debtors	6	167,735		60,244	
Investments	7	124,000		124,000	
Cash at bank		<u>105,082</u>		<u>122,875</u>	
		406,284		332,510	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>82,017</u>		<u>24,055</u>	
<b>NET CURRENT ASSETS</b>			<u>324,267</u>		<u>308,455</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			336,106		326,456
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		(40,000)		(40,000)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(824)</u>		<u>-</u>
<b>NET ASSETS</b>			<u>295,282</u>		<u>286,456</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			115,200		115,200
Retained earnings			<u>180,082</u>		<u>171,256</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>295,282</u>		<u>286,456</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

**Balance Sheet - continued**  
**31 May 2022**

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 16 February 2023 and were signed on its behalf by:

G TRIGELL - Director

**Notes to the Financial Statements  
for the Year Ended 31 May 2022**

**1. STATUTORY INFORMATION**

Phoenix Flowers (Uk) 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil 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	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 31 May 2022

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 3 ) .

## 4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 June 2021 and 31 May 2022	<u>100,000</u>
<b>AMORTISATION</b>	
At 1 June 2021	87,500
Charge for year	<u>5,000</u>
At 31 May 2022	<u>92,500</u>
<b>NET BOOK VALUE</b>	
At 31 May 2022	<u>7,500</u>
At 31 May 2021	<u>12,500</u>

## 5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 June 2021 and 31 May 2022	<u>2,037</u>	<u>6,293</u>	<u>33,750</u>	<u>42,080</u>
<b>DEPRECIATION</b>				
At 1 June 2021	1,295	3,914	31,370	36,579
Charge for year	<u>210</u>	<u>357</u>	<u>595</u>	<u>1,162</u>
At 31 May 2022	<u>1,505</u>	<u>4,271</u>	<u>31,965</u>	<u>37,741</u>
<b>NET BOOK VALUE</b>				
At 31 May 2022	<u>532</u>	<u>2,022</u>	<u>1,785</u>	<u>4,339</u>
At 31 May 2021	<u>742</u>	<u>2,379</u>	<u>2,380</u>	<u>5,501</u>

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	93,034	3,175
Other debtors	<u>74,701</u>	<u>57,069</u>
	<u>167,735</u>	<u>60,244</u>

## 7. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Other loans	<u>124,000</u>	<u>124,000</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	833	10,000
Trade creditors	67,941	12,738
Taxation and social security	13,242	1,316
Other creditors	1	1
	<u>82,017</u>	<u>24,055</u>

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

	2022	2021
	£	£
Bank loans	<u>40,000</u>	<u>40,000</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>40,000</u>	<u>40,000</u>



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