

**Unaudited Financial Statements for the Year Ended 31 May 2023**

**for**

**Phoenix Flowers (Uk) Limited**

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for the Year Ended 31 May 2023**

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**Phoenix Flowers (Uk) Limited**

**Company Information  
for the Year Ended 31 May 2023**

**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 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		2,500		7,500
Tangible assets	5		<u>9,299</u>		<u>4,339</u>
			11,799		11,839
<b>CURRENT ASSETS</b>					
Stocks		5,135		9,467	
Debtors	6	250,457		167,735	
Investments	7	121,000		124,000	
Cash at bank		<u>85,187</u>		<u>105,082</u>	
		461,779		406,284	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>114,956</u>		<u>82,017</u>	
<b>NET CURRENT ASSETS</b>			<u>346,823</u>		<u>324,267</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			358,622		336,106
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		(30,595)		(40,000)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(817)</u>		<u>(824)</u>
<b>NET ASSETS</b>			<u>327,210</u>		<u>295,282</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			115,200		115,200
Retained earnings			<u>212,010</u>		<u>180,082</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>327,210</u>		<u>295,282</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 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.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 May 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 15 February 2024 and were signed on its behalf by:

G TRIGELL - Director

**Notes to the Financial Statements  
for the Year Ended 31 May 2023**

**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
Computer equipment	- 33.33% on cost

**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 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2 ) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 June 2022	
and 31 May 2023	<u>100,000</u>
<b>AMORTISATION</b>	
At 1 June 2022	92,500
Charge for year	<u>5,000</u>
At 31 May 2023	<u>97,500</u>
<b>NET BOOK VALUE</b>	
At 31 May 2023	<u>2,500</u>
At 31 May 2022	<u>7,500</u>

5. **TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 June 2022	-	2,037	6,293
Additions	<u>5,000</u>	<u>-</u>	<u>-</u>
At 31 May 2023	<u>5,000</u>	<u>2,037</u>	<u>6,293</u>
<b>DEPRECIATION</b>			
At 1 June 2022	-	1,505	4,271
Charge for year	<u>-</u>	<u>199</u>	<u>303</u>
At 31 May 2023	<u>-</u>	<u>1,704</u>	<u>4,574</u>
<b>NET BOOK VALUE</b>			
At 31 May 2023	<u>5,000</u>	<u>333</u>	<u>1,719</u>
At 31 May 2022	<u>-</u>	<u>532</u>	<u>2,022</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

## 5. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 June 2022	33,750	-	42,080
Additions	-	937	5,937
At 31 May 2023	<u>33,750</u>	<u>937</u>	<u>48,017</u>
<b>DEPRECIATION</b>			
At 1 June 2022	31,965	-	37,741
Charge for year	446	29	977
At 31 May 2023	<u>32,411</u>	<u>29</u>	<u>38,718</u>
<b>NET BOOK VALUE</b>			
At 31 May 2023	<u>1,339</u>	<u>908</u>	<u>9,299</u>
At 31 May 2022	<u>1,785</u>	<u>-</u>	<u>4,339</u>

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

	2023 £	2022 £
Trade debtors	165,030	93,034
Other debtors	<u>85,427</u>	<u>74,701</u>
	<u>250,457</u>	<u>167,735</u>

## 7. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
Other loans	<u>121,000</u>	<u>124,000</u>

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts	833	833
Trade creditors	102,838	67,941
Taxation and social security	11,285	13,242
Other creditors	-	1
	<u>114,956</u>	<u>82,017</u>

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

	2023 £	2022 £
Bank loans	<u>30,595</u>	<u>40,000</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued	2023	2022
	£	£
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>30,595</u>	<u>40,000</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.