

Registered number  
11252360

The Odd Flower Limited  
Unaudited Filleted Accounts  
31 August 2019

## **The Odd Flower Limited**

### **Company Information**

#### **Directors**

Mrs A Moran

Mr M Smith

#### **Accountants**

DBS Coakley & Co

Flat 1 Baden Powell Court

Charterhouse Road

Godalming

Surrey

GU7 2AW

#### **Registered office**

Flat 1 Baden Powell Court

Charterhouse Road

Godalming

Surrey

GU7 2AW

#### **Registered number**

11252360

## **The Odd Flower Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of The Odd Flower Limited for the period ended 31 August 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Odd Flower Limited for the period ended 31 August 2019 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

This report is made solely to the Board of Directors of The Odd Flower Limited, as a body, in accordance with the terms of our engagement letter dated 18 June 2019. Our work has been undertaken solely to prepare for your approval the accounts of The Odd Flower Limited and state those matters that we have agreed to state to the Board of Directors of The Odd Flower Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Odd Flower Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Odd Flower Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of The Odd Flower Limited. You consider that The Odd Flower Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of The Odd Flower Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

DBS Coakley & Co  
Chartered Accountant  
Flat 1 Baden Powell Court  
Charterhouse Road  
Godalming  
Surrey  
GU7 2AW

12 December 2019

**The Odd Flower Limited****Registered number:** 11252360**Balance Sheet****as at 31 August 2019**

	<b>Notes</b>	<b>2019</b>
		<b>£</b>
<b>Fixed assets</b>		
Tangible assets	4	3,072
<b>Current assets</b>		
Debtors	5	8,771
Cash at bank and in hand		8,874
		<u>17,645</u>
<b>Creditors: amounts falling due within one year</b>	6	(141,663)
<b>Net current liabilities</b>		<u>(124,018)</u>
<b>Total assets less current liabilities</b>		<u>(120,946)</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(377,651)
<b>Net liabilities</b>		<u>(498,597)</u>
<b>Capital and reserves</b>		
Called up share capital		103
Profit and loss account		(498,700)
<b>Shareholders' funds</b>		<u>(498,597)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs A Moran

Director



**The Odd Flower Limited**  
**Notes to the Accounts**  
**for the period from 13 March 2018 to 31 August 2019**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

The company is insolvent but for the continuing support of a director, they have indicated they will continue to support the company for the foreseeable future.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of value added taxes. Turnover includes revenue earned from the sale of flowers and relating accessories and from the rendering of services in providing flowers for events. Turnover from the sale of flowers are recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised when the events are held.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	25% Straight line
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2019</b>	
	<b>Number</b>	
Average number of persons employed by the company	<u>3</u>	
<b>3 Intangible fixed assets</b>		<b>£</b>
Website:		
<b>Cost</b>		
Additions		32,079
Disposals		(32,079)
At 31 August 2019		<u>-</u>
<b>Amortisation</b>		
At 31 August 2019		<u>-</u>
<b>Net book value</b>		
At 31 August 2019		<u>-</u>

The website designed in the year was taken out of use prior to the year end.

#### 4 Tangible fixed assets

	Fixtures, Fittings & Equipment £
<b>Cost</b>	
Additions	22,078
Disposals	(17,982)
At 31 August 2019	<u>4,096</u>
<b>Depreciation</b>	
Charge for the period	<u>1,024</u>
At 31 August 2019	<u>1,024</u>
<b>Net book value</b>	
At 31 August 2019	3,072

#### 5 Debtors

2019

£

Trade debtors	1,104
Other debtors	7,667
	<u>8,771</u>

#### 6 Creditors: amounts falling due within one year

2019

£

Trade creditors	50,063
Other creditors	91,600
	<u>141,663</u>

#### 7 Creditors: amounts falling due after one year

2019

£

Other creditors	<u>377,651</u>
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## **8 Related party transactions**

At the year end there was an interest free loan due to one of the directors/shareholders. The value of the loan outstanding at the year end was £377,651 .

## **9 Other information**

The Odd Flower Limited is a private company limited by shares and incorporated in England. Its registered office is:

Flat 1 Baden Powell Court  
Charterhouse Road  
Godalming  
Surrey  
GU7 2AW

These accounts are presented in £ Sterling, this is the functional currency of the company.

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.