

BOWERLAND LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2000



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COMPANIES HOUSE

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29/06/01

BOWERLAND LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31ST AUGUST 2000

	Notes	2000	1999
		£	£
Fixed assets	2		
Tangible fixed assets		2,422	3,306
Current assets			
Stock		2,748	1,841
Debtors		4,501	9,392
Cash at bank and in hand		34,105	24,764
		<u>41,354</u>	<u>35,997</u>
Creditors: amounts falling due within one year		<u>(28,121)</u>	<u>(20,540)</u>
Net current assets		<u>13,233</u>	<u>15,457</u>
Total assets less current liabilities		<u>15,655</u>	<u>18,763</u>
Capital and reserves			
Share capital	3	2	2
Profit and loss account		<u>15,653</u>	<u>18,761</u>
Shareholders' funds		<u>15,655</u>	<u>18,763</u>

For the financial year ended 31st August 2000, the company was entitled to exemption from audit under Section 249A(1) Companies Act 1985.

No notice has been deposited under Section 249B(2) Companies Act 1985.

The director acknowledges her responsibility for:

ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and

preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its results for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the board on 15th June 2001 and signed on its behalf by:



Mrs D M Kingham
Director

BOWERLAND LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2000

1 Accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

Turnover

Turnover comprises the value of sales excluding value added tax and trade discounts.

Tangible fixed assets and depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets by equal annual instalments over their expected useful lives. The rates and periods generally applicable are:

Furniture and equipment	25% per annum
Computer equipment	25% per annum

Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the director considers that a liability to taxation is unlikely to crystallise.

2 Fixed assets

	Tangible fixed assets £
Cost	
At 1st September 1999	5,450
Additions	639
At 31st August 2000	6,089
Depreciation and amortisation	
At 1st September 1999	2,144
Charge for the year	1,523
At 31st August 2000	3,667
Net book value	
At 31st August 2000	2,422
At 31st August 1999	3,306

BOWERLAND LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2000

3	Share capital	2000 £	1999 £
	Authorised		
	Equity shares		
	1,000 Ordinary shares of £1.00 each	<u>1,000</u>	<u>1,000</u>
	Allotted		
	Equity shares		
	2 Allotted, called up and fully paid ordinary shares of £1.00 each	<u>2</u>	<u>2</u>
