Company Registration No. 3414746 (England and Wales)

BOWERLAND LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 5 APRIL 2002



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06/09/02

BOWERLAND LIMITED

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BOWERLAND LIMITED

ABBREVIATED BALANCE SHEET
AS AT 5 APRIL 2002

	Notes	2002 £	2002 £	2001 £	2001 £
Fixed assets					
Tangible assets	2		8,447		1,517
Current assets					
Stocks		413		2,522	
Debtors		13,459		-	
Cash at bank and in hand		12,367		37,681	
		26,239		40,203	
Creditors: amounts falling due within one year		(34,727)		(40,442)	
Net current liabilities			(8,488)		(239)
Total assets less current liabilities			(41)		1,278
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			(43)		1,276
Shareholders' funds			(41)		1,278

In preparing these abbreviated accounts:

(a) The director is of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;

(b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and

(c) The director acknowledges her responsibilities for:

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

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

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

The financial statements were approved by the board on 19 July 2002

D M Kingham
Director

BOWERLAND LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2002

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% per annum
Motor vehicles	25% per annum

2 Fixed assets

	Tangible assets £
Cost	
At 6 April 2001	6,089
Additions	9,380
At 5 April 2002	15,469
Depreciation	
At 6 April 2001	4,572
Charge for the period	2,450
At 5 April 2002	7,022
Net book value	
At 5 April 2002	8,447
At 5 April 2001	1,517

3 Share capital

	2002 £	2001 £
Authorised		
1,000 Ordinary shares of £ 1 each	1,000	1,000
Allotted, called up and fully paid		
2 Ordinary shares of £ 1 each	2	2