

Bowerland Limited

Abbreviated Accounts

30 September 2012

Registered number
03414746

Bowerland Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Bowerland Limited for the year ended 30 September 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Bowerland Limited for the year ended 30 September 2012 which comprise of the balance sheet 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 icaew.com/membershandbook.

This report is made solely to the Board of Directors of Bowerland Limited, as a body, in accordance with the terms of our engagement letter dated 3 December 2008. Our work has been undertaken solely to prepare for your approval the accounts of Bowerland Limited and state those matters that we have agreed to state to the Board of Directors of Bowerland Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bowerland Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bowerland 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 Bowerland Limited. You consider that Bowerland Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Bowerland 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 abbreviated accounts.

Chisnall & Co
Chartered Accountants
17 Stowell Close
Ashford
Kent
TN23 5HS

Date: 27 June 2013

Bowerland Limited**Registered number:** 03414746**Abbreviated Balance Sheet
as at 30 September 2012**

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	183	419
Investments	3	<u>2</u>	<u>2</u>
		185	421
Current assets			
Stocks		6,200	5,535
Debtors		47,340	45,074
Cash at bank and in hand		<u>14,063</u>	<u>17,786</u>
		67,603	68,395
Creditors: amounts falling due within one year		<u>(62,485)</u>	<u>(60,212)</u>
Net current assets		5,118	8,183
Net assets		<u>5,303</u>	<u>8,604</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		5,301	8,602
Shareholders' funds		<u>5,303</u>	<u>8,604</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.

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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mrs D M Kingham

Director

Approved by the board on 27 June 2013

Bowerland Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2012

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following annual rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings and equipment	25% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets **£**

Cost

At 1 October 2011	10,168
Additions	264
At 30 September 2012	<u>10,432</u>

Depreciation

At 1 October 2011	9,749
Charge for the year	500
At 30 September 2012	<u>10,249</u>

Net book value

At 30 September 2012	<u>183</u>
At 30 September 2011	<u>419</u>

3 Investments **£**

Cost

At 1 October 2011	2
At 30 September 2012	<u>2</u>

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
Bowerland Stone Limited	Ordinary	100	(81,569)	(3,785)

4 Share capital	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</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.