Bowerland Limited

Unaudited Abbreviated Accounts

30 September 2016

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 2016

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 2016 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: 29 June 2017

Bowerland Limited

Registered number: 03414746

Abbreviated Balance Sheet

as at 30 September 2016

	Notes		2016		2015
			£		£
Fixed assets					
Tangible assets	2		450		132
Investments	3		2		2
			452		134
Current assets					
Stocks		500		1,140	
Debtors		55		46,914	
Cash at bank and in hand		2,617		5,399	
		3,172		53,453	
Creditors: amounts falling due within one year		(12,034)		(68,852)	
Net current liabilities			(8,862)		(15,399)
Total assets less current liabilities			(8,410)		(15,265)
Creditors: amounts falling due after more than one year			(20,276)		-
Net liabilities			(28,686)		(15,265)
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			(28,688)		(15,267)
Shareholders' funds			(28,686)		(15,265)

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 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 29 June 2017

Bowerland Limited

Notes to the Abbreviated Accounts

for the year ended 30 September 2016

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 January 2015).

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 rates in order to write off the assets over their estimated useful lives.

Plant and machinery	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 2015	7,172
Additions	517
At 30 September 2016	7,689
Depreciation	
At 1 October 2015	7,040
Charge for the year	199
At 30 September 2016	7,239
Net book value	
At 30 September 2016	450
At 30 September 2015	132

3 Investments

	£

Cost	
At 1 October 2015	2
At 30 September 2016	2

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

Company	Shares held Class	%	Capital and reserves £	Profit (loss) for the year £
Bowerland Stone Limited	Ordinary	100	(55,384)	(6,387)

4 Share capital	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	2	2

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.