Registered number
SC361680

Bowvan Ltd.

Abbreviated Accounts

30 June 2012

Bowvan Ltd.

Report to the director on the preparation of the unaudited abbreviated accounts of Bowvan Ltd. for the year ended 30 June 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 Bowvan Ltd. for the year ended 30 June 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

This report is made solely to the Board of Directors of Bowvan Ltd., as a body, in accordance with the terms of our engagement letter dated 19 March 2013. Our work has been undertaken solely to prepare for your approval the accounts of Bowvan Ltd. and state those matters that we have agreed to state to the Board of Directors of Bowvan Ltd., as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bowvan Ltd. and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bowvan Ltd. has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Bowvan Ltd.. You consider that Bowvan Ltd. 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 Bowvan Ltd.. 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.

Robert H Bain & Co
Chartered Accountants
400 Great Western Road
Glasgow
G4 9HZ

19 March 2013

Bowvan Ltd.

Registered number: SC361680

Abbreviated Balance Sheet

as at 30 June 2012

	Notes		2012		2011
			£		£
Current assets					
Debtors		20		-	
Cash at bank and in hand		466		379	
		486		379	
Creditors: amounts falling due within one year		(780)		(779)	
Net current liabilities			(294)		(400)
Net liabilities			(294)		(400)
Capital and reserves					
Called up share capital	2		2		2
Profit and loss account			(296)		(402)
Shareholders' funds			(294)		(400)

The director is 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 director acknowledges his 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.

J McLellan

Director

Approved by the board on 19 March 2013

Bowvan Ltd.

Notes to the Abbreviated Accounts

for the year ended 30 June 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.

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 Share capital

	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	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.