

Registered number  
00623288

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COMPANIES HOUSE

A H. BOWERMAN AND SON LIMITED  
ABBREVIATED UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2013

**A. H. BOWERMAN AND SON LIMITED****ABBREVIATED BALANCE SHEET****AS AT 31 MARCH 2013****REGISTERED NUMBER: 00623288**

	Notes	£	2013 £	£	2012 £
<b>Fixed assets</b>					
Tangible assets	3		<b>5,294</b>		6,508
Investments	4		<b>180</b>		180
			<b>5,474</b>		6,688
<b>Current assets</b>					
Stocks			-	11,639	
Debtors		89,025		109,703	
Cash at bank and in hand		44,880		8,651	
		<b>133,905</b>		<b>129,993</b>	
<b>Creditors, amounts falling due within one year</b>		<b>(302,750)</b>		<b>(287,028)</b>	
<b>Net current liabilities</b>			<b>(168,845)</b>		<b>(157,035)</b>
<b>Total assets less current liabilities</b>			<b>(163,371)</b>		<b>(150,347)</b>
<b>Capital and reserves</b>					
Called up share capital	5		<b>1,000</b>		1,000
Profit and loss account			<b>(164,371)</b>		<b>(151,347)</b>
<b>Shareholders' funds</b>			<b>(163,371)</b>		<b>(150,347)</b>

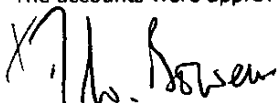
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

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

The accounts were approved by the board on 16 December 2013 and signed on its behalf by



D W Bowerman  
Director

## **A. H. BOWERMAN AND SON LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS**

#### **FOR THE YEAR ENDED 31 MARCH 2013**

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##### **1 Principal accounting policies**

###### ***Basis of preparation***

The financial statements 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 of goods and services provided, net of VAT, and the fair value of the right to consideration in exchange for the performance of its contractual obligations

###### ***Depreciation***

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value, of each asset over its expected useful life, as follows

Improvements to property	10% per annum on cost
Office equipment	10% per annum on net book value
Deadstock	10% per annum on net book value
Motor vehicles and tractors	25% per annum on net book value

###### ***Stocks***

Stocks are consistently valued at the lower of cost and net realisable value

###### ***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws

###### ***Operating lease commitments***

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the lease term

##### **2 Going concern**

The financial statements have been prepared on a going concern basis. The company's ability to continue to trade is dependant upon the support of its directors and associated company. If this assumption proves to be inappropriate, then adjustments may have to be made to adjust the value of assets to their recoverable amounts, to provide for any further liabilities which might arise and reclassify fixed assets as current assets

**A. H. BOWERMAN AND SON LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2013**

**3 Tangible fixed assets**

**£**

**Cost**

At 1 April 2012

50,622

Disposals

(5,250)

**At 31 March 2013**

**45,372**

**Depreciation**

At 1 April 2012

44,114

Charge for the year

1,083

On disposals

(5,119)

**At 31 March 2013**

**40,078**

**Net book value**

**At 31 March 2013**

**5,294**

*At 31 March 2012*

*6,508*

**4 Investments**

**£**

**Cost**

At 1 April 2012

180

**At 31 March 2013**

**180**

**Net book value**

**At 31 March 2013**

**180**

*At 31 March 2012*

*180*

**5 Share capital**

**Nominal  
value**

**2013  
Number**

**2013  
£**

**2012  
£**

Allotted, called up and fully paid  
Ordinary shares

£1 each

**1,000**

**1,000**

**1,000**