

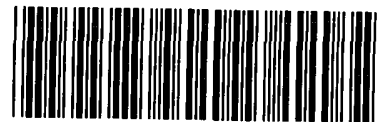
BOWTHORPE LIMITED

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THURSDAY



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15/09/2022

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COMPANIES HOUSE

BOWTHORPE LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Directors present their report and the financial statements for the year ended 31 December 2021.

Directors

The Directors who served during the year were:

P Bell
A Iveson

Principal risks and uncertainties

The Directors are of the opinion that the risks and uncertainties of the business are limited due to the nature of the activities of the Company.

Qualifying third party indemnity provisions

The ultimate parent Company of Bowthorpe Limited has purchased and maintained throughout the year directors' and officers' liability insurance in respect of the Company and its Directors.

Small companies note

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 7 September 2022 and signed on its behalf.



A Iveson
Director

Origin One
108 High Street
Crawley
West Sussex
RH10 1BD

BOWTHORPE LIMITED
REGISTERED NUMBER: 03900841

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Current assets			
Debtors: amounts falling due within one year	2	1	1
		<u>1</u>	<u>1</u>
Net assets		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital	3	1	1
		<u>1</u>	<u>1</u>
Shareholder's funds		<u>1</u>	<u>1</u>

For the year ended 31 December 2021 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

7 September 2022.



A Iveson
Director

The notes on pages 4 to 5 form part of these financial statements.

BOWTHORPE LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Called up share capital	Total equity
	£	£
At 1 January 2021	1	1
Total comprehensive income for the year	-	-
At 31 December 2021	1	1

The notes on pages 4 to 5 form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Called up share capital	Total equity
	£	£
At 1 January 2020	1	1
Total comprehensive income for the year	-	-
At 31 December 2020	1	1

The notes on pages 4 to 5 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Accounting policies

1.1 Basis of preparation of financial statements

Bowthorpe Limited is a private limited company limited by shares and is registered and incorporated in England and Wales. The registered office is Origin One, 108 High Street, Crawley, West Sussex, RH10 1BD.

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102).

These financial statements are presented in Pound Sterling, which is the Company's functional and presentational currency.

1.2 Financial Reporting Standard 102 - reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d).

This information is included in the consolidated financial statements of Spirent Communications plc as at 31 December 2021 and these financial statements may be obtained from <http://corporate.spirent.com>.

1.3 Going concern

The Company participates in the centralised treasury arrangements of its parent company, Spirent Communications plc. After making enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Having regard to this intention, the Directors believe it is appropriate to prepare these financial statements on a going concern basis.

1.4 Financial instruments

The Company recognises financial instruments when it becomes a party to the contractual arrangements of the instrument. Financial instruments are de-recognised when they are discharged or when the contractual terms expire. The Company's accounting policies in respect of financial instruments are explained below:

Loans and borrowings

Loans and borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition loans and borrowings are stated at amortised cost using the effective interest method, and in respect of financial assets, less any impairment losses.

BOWTHORPE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Debtors

	2021 £	2020 £
Amounts owed by group undertakings	<u>1</u>	<u>1</u>

3. Share capital

	2021 £	2020 £
Allotted, called up and fully paid		
1 (2020 - 1) Ordinary share of £1.00	<u>1</u>	<u>1</u>

4. Ultimate parent undertaking and controlling party

The immediate and ultimate parent company of the group of undertakings for which group financial statements are drawn up, and of which the Company is a member, is Spirent Communications plc, registered in England and Wales. Copies of its financial statements can be obtained by writing to Spirent Communications plc, Origin One, 108 High Street, Crawley, West Sussex, RH10 1BD or by visiting <http://corporate.spirent.com>.