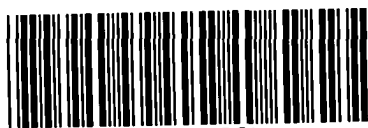


COMPANY REGISTRATION NUMBER 09287114

BOWDON CAPITAL LTD
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 OCTOBER 2016

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COMPANIES HOUSE

BOWDON CAPITAL LTD
ABBREVIATED ACCOUNTS
YEAR ENDED 31 OCTOBER 2016

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BOWDON CAPITAL LTD
ABBREVIATED BALANCE SHEET

31 OCTOBER 2016

	Note	2016 £	£	2015 £	£
FIXED ASSETS	2				
Tangible assets			1,260		680
CURRENT ASSETS					
Debtors		92,305		138,854	
Investments		2,304,873		-	
Cash at bank and in hand		171,920		204,261	
		<u>2,569,098</u>		<u>343,115</u>	
CREDITORS: Amounts falling due within one year		<u>2,342,547</u>		<u>327,488</u>	
NET CURRENT ASSETS			<u>226,551</u>		<u>15,627</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>227,811</u>		<u>16,307</u>
PROVISIONS FOR LIABILITIES			<u>252</u>		<u>136</u>
			<u>£227,559</u>		<u>£16,171</u>
CAPITAL AND RESERVES					
Called up equity share capital	3		<u>1</u>		<u>1</u>
Profit and loss account			<u>227,558</u>		<u>16,170</u>
SHAREHOLDERS' FUNDS			<u>£227,559</u>		<u>£16,171</u>

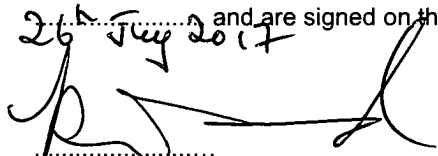
For the year ended 31 October 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 26 July 2017 and are signed on their behalf by:


R Rowland

Company Registration Number: 09287114

The notes on pages 2 to 3 form part of these abbreviated accounts.

BOWDON CAPITAL LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 OCTOBER 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts for services provided and reclaimed expenses during the year. All turnover represents trading outside of the United Kingdom.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	33.33% straight line
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Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

BOWDON CAPITAL LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 OCTOBER 2016

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 November 2015	699
Additions	<u>1,156</u>
At 31 October 2016	<u><u>1,855</u></u>
DEPRECIATION	
At 1 November 2015	19
Charge for year	<u>576</u>
At 31 October 2016	<u><u>595</u></u>
NET BOOK VALUE	
At 31 October 2016	<u><u>£1,260</u></u>
At 31 October 2015	<u><u>£680</u></u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>