

Registered number
05205496

J.D.BOWDEN DAUGHTER AND SON LTD

Filleled Accounts

31 August 2018

J.D.BOWDEN DAUGHTER AND SON LTD**Registered number:** 05205496**Balance Sheet****as at 31 August 2018**

	Notes	2018 £	2017 £
Fixed assets			
Intangible assets	2	294	294
Tangible assets	3	86,532	91,165
		<u>86,826</u>	<u>91,459</u>
Current assets			
Debtors	4	8,108	24,562
Cash at bank and in hand		17,715	40,902
		<u>25,823</u>	<u>65,464</u>
Creditors: amounts falling due within one year	5	(78,339)	(102,732)
Net current liabilities		<u>(52,516)</u>	<u>(37,268)</u>
Total assets less current liabilities		<u>34,310</u>	<u>54,191</u>
Creditors: amounts falling due after more than one year	6	-	(5,000)
Net assets		<u>34,310</u>	<u>49,191</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		34,210	49,091
Shareholder's funds		<u>34,310</u>	<u>49,191</u>

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.

The member has 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

J D Bowden

Director

Approved by the board on 22 April 2019

J.D.BOWDEN DAUGHTER AND SON LTD

Notes to the Accounts

for the year ended 31 August 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% Reducing balance
Fixtures, fittings, tools and equipment	25% Reducing balance

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

2 Intangible fixed assets

£

Formation costs

Cost

At 1 September 2017	294
At 31 August 2018	294

Amortisation

At 31 August 2018	-
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Net book value

At 31 August 2018	294
At 31 August 2017	294

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 September 2017	65,884	111,460	177,344
Additions	19,940	-	19,940
At 31 August 2018	85,824	111,460	197,284
Depreciation			
At 1 September 2017	21,741	64,438	86,179
Charge for the year	12,817	11,756	24,573
At 31 August 2018	34,558	76,194	110,752
Net book value			
At 31 August 2018	51,266	35,266	86,532
At 31 August 2017	44,143	47,022	91,165

4 Debtors

	2018	2017
	£	£
Trade debtors	8,108	24,562

5 Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	8,801	23,788
Taxation and social security costs	4,397	13,381
Other creditors	65,141	65,563
	78,339	102,732

6 Creditors: amounts falling due after one year

	2018	2017
	£	£
Obligations under finance lease and hire purchase contracts	-	5,000

7 Other information

J.D.BOWDEN DAUGHTER AND SON LTD is a private company limited by shares and incorporated in England. Its registered office is:

1 Middle Cale Cottages

Lyme Park

Disley

Cheshire

SK12 2NS

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