

# REGISTRAR OF COMPANIES

Registration number: 09512937

**Low Howgill Limited**  
**Unaudited Financial Statements**  
**30 June 2023**



# Low Howgill Limited

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**Chartered Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of  
Low Howgill Limited  
for the Year Ended 30 June 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Low Howgill Limited for the year ended 30 June 2023 as set out on pages 2 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Low Howgill Limited, as a body, in accordance with the terms of our engagement letter dated 11 April 2023. Our work has been undertaken solely to prepare for your approval the accounts of Low Howgill Limited and state those matters that we have agreed to state to the Board of Directors of Low Howgill Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Low Howgill Limited and its Board of Directors as a body for our work or for this report.

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

**Dodd & Co Limited**

Chartered Accountants

Clint Mill

Commarket

PENRITH

CA11 7HW

22 February 2024

# Low Howgill Limited

(Registration number: 09512937)  
Balance Sheet as at 30 June 2023

	2023 £	2022 £
Fixed assets	20,590	31,344
Current assets	91,198	81,083
Prepayments and accrued income	2,259	2,235
Creditors: Amounts falling due within one year	(136,772)	(126,460)
Net current liabilities	(43,315)	(43,142)
Total assets less current liabilities	(22,725)	(11,798)
Accruals and deferred income	(2,475)	(2,490)
	(25,200)	(14,288)
Capital and reserves	(25,200)	(14,288)

## **Low Howgill Limited**

**(Registration number: 09512937)**

### **Balance Sheet as at 30 June 2023 (continued)**

#### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Borrett House  
Sycamore Drive  
Bolton  
APPLEBY  
CA16 6AL

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **2 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 14 (2022 - 13).

#### **3 Financial commitments, guarantees and contingencies**

##### **Amounts not provided for in the balance sheet**

The total amount of financial commitments not included in the balance sheet is £21,000 (2022 - £30,000). This relates to the property lease over the next 2 years.

(Registration number: 09512937)  
Balance Sheet as at 30 June 2023 (continued)

## Transactions with directors

	At 1 July 2021 £	Advances £	Repayments £	Dividends credited £	Interest £	At 30 June 2022 £
<b>2022</b>						
<b>S J Allison</b>						
Loan	16,644	6,116	(1,216)	(6,000)	341	15,885
<b>J L Allison</b>						
Loan	16,644	6,116	(1,216)	(6,000)	341	15,885

Interest has been charged at 2.00% and 2.25% on advances to directors.

## **Low Howgill Limited**

**(Registration number: 09512937)**

### **Balance Sheet as at 30 June 2023 (continued)**

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 30 June 2023 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 22 February 2024 and signed on its behalf by:

.....

S J Allison

Director

.....

J L Allison

Director

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.