

J'S BOWSHER LTD

Report and Financial Statements

31 December 2022

Registered No 02275171

Directors

W J BOWSHER

Secretary

Accountants / Auditors

**G & M TAXATION
111B COWBRIDGE RD WEST
CARDIFF
CF5 5TA**

Registered Office

**PLOT 3
ATLANTIC TRADING EST
BARRY
CF63 3RF**

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COMPANIES HOUSE

Directors' report

The directors present their report and financial statements for the year ended 31 December 2022.

Results and dividends

The profit for the year after taxation amounted to £95,388.

Principal activities

SHOP FITTING

Directors

The director(s) shown below have held office during the whole of the period

W J BOWSHER



On behalf of the board

Name: W J BOWSHER

Status: Director

Date: 19 June 2023

Profit and loss account

for the year ended 31 December 2022

	2022	2021
Notes	£	£
Turnover / revenue	985,754	1,602,470
Cost of sales	(470,303)	(958,119)
Gross Profit/(Loss)	<u>515,451</u>	<u>644,351</u>
Distribution costs	(0)	(0)
Administrative expenses	(495,893)	(526,605)
Other Operating Income	0	0
Profit/(Loss) on disposal of fixed assets	(0)	(0)
Operating profit/(Loss)	<u>19,558</u>	<u>117,746</u>
Interest receivable and similar income	0	0
Interest payable and similar charges	(0)	(0)
Profit or (loss) on ordinary activities before taxation	<u>19,558</u>	<u>117,746</u>
Tax on profit on ordinary activities	(3,156)	(22,358)
Profit/(Loss) for the financial year after taxation	<u>16,402</u>	<u>95,388</u>
Dividends for the period	(40,000)	(28,000)
Profit or (loss) for the financial year	<u>(23,598)</u>	<u>67,388</u>
The notes form part of these financial statements		

Statement of total recognised gains and losses

Item Description	2022	2021
	£	£
Total recognised gains and losses for the period:	0	0

Statement of Financial Position

As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets		0	0
Property, plant and equipment		753,120	751,520
Financial assets		0	0
Total fixed assets		753,120	751,520
Current assets			
Inventories		26,176	26,176
Debtors		97,835	87,258
Cash at bank and on hand		25,861	164,098
Total current assets		149,872	277,532
Creditors: amounts falling due within one year		(54,109)	(75,879)
Net current assets		95,763	201,653
Total assets less current liabilities		848,883	953,173
Creditors: amounts falling due after more than one year		(0)	(80,692)
Provision for liabilities		(0)	(0)
Total net assets (liabilities)		848,883	872,481

The notes form part of these financial statements

Statement of Financial Position

As at 31 December 2022

continued

	2022	2021
Notes	£	£
Capital and reserves		
Called Up Share Capital	2	2
Share premium	0	0
Profit and loss account	848,881	872,479
Revaluation reserve	0	0
Other Reserves:	0	0
Shareholders' funds	848,883	872,481

For the year ending **31 December 2022** the company was entitled to exemption from audit in accordance with sections 475 and 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under 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.

These accounts have been prepared in accordance with the special provisions in part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2016).

The financial statements were approved by the Board of Directors on: 19 June 2023.

 **SIGNED ON BEHALF OF THE BOARD BY:**

Name: **W J BOWSHER**

Status: Director

1. Accounting policies

STANDARD ACCOUNTING POLICIES APPLIED

J S BOWSHER LTD

U[] | Accounting Period: 01 January 2022 - 31 December 2022

Computations

Summary: figures transferred to CT600

	£	£
Trading and professional profits (Box 155):	16,606	
Net trading profits (Box 165):		16,606
Profits before other deductions and reliefs (Box 235):		16,606
Total Profits chargeable to Corporation Tax (Box 315):		16,606

J S BOWSHER LTD

[] | Accounting Period: 01 January 2022 - 31 December 2022

Summary

	£	£
Trading losses		
Charitable donations		
Charges and allowances included in calculation of trading profits or losses		
Expensive cars		
General pool		
Allowances:	4,472	
Total allowances:		4,472
Qualifying expenditure		
Annual Investment Allowance		

J S BOWSHER LTD

[] | Accounting Period: 01 January 2022 - 31 December 2022

Adjustments

	£	£
Profit before tax:		15,298
Additions		
Depreciation:	5,780	
Total additions:	5,780	
Deductions		
Net capital allowances:	4,472	
Adjusted profit/loss		
Adjusted trading profit for the period:		16,606

J S BOWSHER LTD

Accounting Period: 01 January 2022 - 31 December 2022

Capital allowances/balancing charges

Expensive cars

	£	£
Total expensive cars		

J S BOWSHER LTD

Accounting Period: 01 January 2022 - 31 December 2022

Machinery and plant

	£	£
Written down value brought forward:		24,842
Additions in the period		
Total expenditure qualifying for FYA:		0
Additions for Annual Investment Allowance		

Disposals in the period**Allowances and charges**

Total First Year Allowances claimed:	0	
Writing Down Allowance claimed:	4,472	
Total allowances claimed:		4,472
Written down value		
Written down value carried forward:		20,370

J S BOWSHER LTD

Accounting Period: 01 January 2022 - 31 December 2022

Summary totals

	£	£
Capital allowances		
Machinery and plant:	4,472	
Total allowances:		4,472
Balancing charges		
Net allowances		
Trade net allowances:		4,472

J S BOWSHER LTD

Accounting Period: 01 January 2022 - 31 December 2022

Apportionment of profits

£ **£**

J S BOWSHER LTD

Accounting Period: 01 January 2022 - 31 December 2022

Detailed profit and loss

£

£

Summary of detailed profit and loss**Gross profit or losses**

Gross profit or losses: 600,620

Expenses

Total expenses: 585,322

Non-trade income

Total non-trade income: 0

Profit or losses before tax 15,298

Trading account**Turnover**

Turnover/sales: 985,754

Cost of sales

Purchases: 385,134

Cost of sales: 385,134

Gross profit

Gross profit: 600,620

J S BOWSHER LTD

Accounting Period: 01 January 2022 - 31 December 2022

Expenses

£

£

Directors', employees and subcontractor costs

Salaries and wages: 390,034

Subcontractor's payments(construction industry only): 85,169

Legal and professional costs

Legal and professional charges: 6,298

Property costs

Light, heat and power: 9,928

Rent and rates: 15,649

Repairs, renewals and maintenance: 1,431

General administrative expenses

Bank, credit card and other financial charges: 1,643

Depreciation: 5,780

Donations: 113

Insurance: 7,728

Travel and subsistence: 17,003

Vehicle expenses: 26,716

Administration and office expenses: 5,828

Sundry expenses (use only for small miscellaneous expenses): 12,002

Total expenses

Total expenses: 585,322