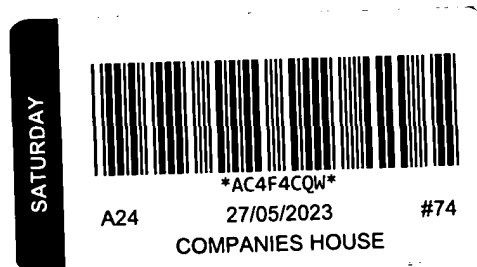


Company registration number: 02301691

Bowmer & Kirkland (London) Limited

Pages for filing with Registrar

31 August 2022



Bowmer & Kirkland (London) Limited

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Bowmer & Kirkland (London) Limited

**Statement of financial position
31 August 2022**

	Note	2022 £	£	2021 £	£
Current assets					
Debtors	6	10,000		14,077	
		<u>10,000</u>		<u>14,077</u>	
Net current assets			10,000		14,077
Total assets less current liabilities			<u>10,000</u>		<u>14,077</u>
Net assets			<u>10,000</u>		<u>14,077</u>
Capital and reserves					
Called up share capital	7		10,000		10,000
Profit and loss account			-		4,077
Shareholders funds			<u>10,000</u>		<u>14,077</u>

For the year ending 31 August 2022 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 23 May 2023, and are signed on behalf of the board by:



M A Mucklestone
Director

Company registration number: 02301691

The notes on pages 2 to 3 form part of these financial statements.

Bowmer & Kirkland (London) Limited

Notes to the financial statements Year ended 31 August 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is High Edge Court, Heage, Belper, Derbyshire, DE56 2BW.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' including the adoption of the amendments issued in December 2017, ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are to the nearest £.

Non-going concern basis of accounting

The company is no longer trading, hence the directors have concluded that it is no longer appropriate to prepare the financial statements on a going concern basis. There have been no adjustments to the financial statements as a result of the application of the non-going concern basis of accounting.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Bowmer & Kirkland (London) Limited

Notes to the financial statements (continued)
Year ended 31 August 2022

4. Employee numbers

The average number of persons employed by the company during the year amounted to 3 (2021: 3).

5. Directors remuneration

The only employees of the company are the directors who receive no remuneration for their directorship of this company.

6. Debtors

	2022	2021
	£	£
Amounts owed by group undertakings	10,000	14,077

7. Called up share capital
Issued, called up and fully paid

	2022		2021	
	No	£	No	£
Ordinary shares shares of £ 1.00 each	10,000	10,000	10,000	10,000

Ordinary share rights

The company's ordinary shares, which carry no right to fixed income, each carry the right to one vote at general meetings of the company.

8. Financial commitments, guarantees and contingent liabilities

The group operates a pooled facility with its bankers. Although the group had a net cash balance of £478,935,638 (2021: £490,063,882) at 31 August 2022, certain subsidiaries had overdrafts amounting to £174,769,362 (2021: £138,858,114) at that date.

Unlimited multilateral bank guarantees have been given by Bowmer and Kirkland Limited, and certain other subsidiary companies to secure these overdrafts.

9. Controlling party

The company is a wholly subsidiary of Bowmer and Kirkland Limited, a company registered in England and Wales.

Bowmer and Kirkland Limited is the immediate parent, and is the smallest and largest company for which consolidated accounts including Bowmer & Kirkland (London) Limited are prepared. The consolidated accounts of Bowmer and Kirkland Limited are available from its registered office, High Edge Court, Church Street, Heage, Belper, Derbyshire, DE56 2BW.

The directors consider the ultimate controlling party to be the Kirkland Family Trusts.