

BOWLAND CYCLING LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED
30 JUNE 2010

SATURDAY



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15/01/2011

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COMPANIES HOUSE

BOWLAND CYCLING LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 6 MAY 2009 TO 30 JUNE 2010

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BOWLAND CYCLING LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTOR OF BOWLAND CYCLING LIMITED

PERIOD FROM 6 MAY 2009 TO 30 JUNE 2010

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the accounts of the company set out on pages 2 to 4 from the accounting records and information and explanations you have given to us

This report is made to the Company's Director, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to the Company's Director that we have done so, and state those matters that we have agreed to state to him in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Director, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet as at 30 June 2010 your duty to ensure that the company has kept adequate accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit of the accounts.

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 accounts.

Moore & Smalley LLP

Moore and Smalley LLP
Chartered Accountants

Richard House
9 Winckley Square
Preston
Lancashire
PR1 3HP

12 . 01 . 11

BOWLAND CYCLING LIMITED

ABBREVIATED BALANCE SHEET

30 JUNE 2010

	Note	£	30 Jun 10 £
Current assets			
Stocks		25,790	
Debtors		672	
Cash at bank and in hand		5,892	
		<u>32,354</u>	
Creditors: amounts falling due within one year		<u>32,726</u>	
Net current liabilities			<u>(372)</u>
Total assets less current liabilities			<u>(372)</u>
Capital and reserves			
Called-up equity share capital	2		1
Profit and loss account			<u>(373)</u>
Deficit			<u>(372)</u>

The Balance sheet continues on the following page

BOWLAND CYCLING LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 JUNE 2010

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on
12.01.11



Mr G Lee

Company Registration Number 06896904

BQWLAND CYCLING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 6 MAY 2009 TO 30 JUNE 2010

1 Accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts, to the extent that the company has a right to consideration arising from the performance of its contractual arrangements

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

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

2 Share capital

Allotted, called up and fully paid:

	No	£
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>