

Financial Statements
for the Year Ended 31 August 2018
for
Bowergrange Group Holdings Limited



Bowergrange Group Holdings Limited

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for the Year Ended 31 August 2018

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Bowergrange Group Holdings Limited

Company Information
for the Year Ended 31 August 2018

DIRECTOR:

M P Brand

SECRETARY:

Mrs S A Brand

REGISTERED OFFICE:

140 Rayne Road
Braintree
Essex
CM7 2QR

REGISTERED NUMBER:

06927178 (England and Wales)

ACCOUNTANTS:

Baverstocks Group Limited
140 Rayne Road
Braintree
Essex
CM7 2QR

Balance Sheet
31 August 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Investments	3	4	4
CURRENT ASSETS			
Debtors	4	3,640	3,640
CREDITORS			
Amounts falling due within one year	5	<u>1,638</u>	<u>2,424</u>
NET CURRENT ASSETS		<u>2,002</u>	<u>1,216</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,006</u>	<u>1,220</u>
CAPITAL AND RESERVES			
Called up share capital		4	4
Retained earnings		<u>2,002</u>	<u>1,216</u>
SHAREHOLDERS' FUNDS		<u>2,006</u>	<u>1,220</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 20 May 2019 and were signed by:



M P Brand - Director

Notes to the Financial Statements
for the Year Ended 31 August 2018

1. STATUTORY INFORMATION

Bowergrange Group Holdings Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 September 2017 and 31 August 2018	4
NET BOOK VALUE	
At 31 August 2018	4
At 31 August 2017	4

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	3,640	3,640

Bowergrange Group Holdings Limited

Notes to the Financial Statements - continued
for the Year Ended 31 August 2018

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Taxation and social security	223	-
Other creditors	1,415	2,424
	<u>1,638</u>	<u>2,424</u>

6. RELATED PARTY DISCLOSURES

Included within debtors at the balance sheet date is an amount of £3,640 due from Brand Builders & Developers Limited, a subsidiary company.

Included within creditors at the balance sheet date is an amount of £1,415 due to Bowergrange Estates Limited, a subsidiary company.

7. ULTIMATE CONTROLLING PARTY

The controlling party is M P Brand.