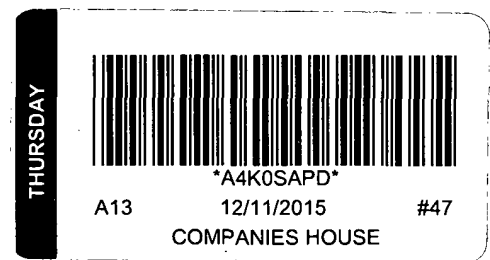


AMENDED COPY

REGISTERED NUMBER: 07427273 (England and Wales)

BOWDEN JONES LTD
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014



BOWDEN JONES LTD

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for the Year Ended 30 April 2014

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BOWDEN JONES LTD
COMPANY INFORMATION
for the Year Ended 30 April 2014

DIRECTORS:

H Bowden
S M Jones
M J Pearn

SECRETARY:

Miss M L Boudier

REGISTERED OFFICE:

22 Park Place
Cardiff
CF10 3DQ

REGISTERED NUMBER:

07427273 (England and Wales)

ACCOUNTANTS:

O'Brien & Partners
Chartered Accountants
Highdale House
7 Centre Court
Treforest Industrial Estate
Pontypridd
Rhondda Cynon Taff
CF37 5YR

BOWDEN JONES LTD (REGISTERED NUMBER: 07427273)

ABBREVIATED BALANCE SHEET
30 April 2014

	Notes	30.4.14 £	30.4.13 £
FIXED ASSETS			
Intangible assets	2	300,000	480,000
Tangible assets	3	396,241	407,066
		<u>696,241</u>	<u>887,066</u>
CURRENT ASSETS			
Stocks		80,125	32,625
Debtors		92,236	121,605
Cash at bank and in hand		688	14,626
		<u>173,049</u>	<u>168,856</u>
CREDITORS			
Amounts falling due within one year	4	(128,046)	(239,643)
NET CURRENT ASSETS/(LIABILITIES)		<u>45,003</u>	<u>(70,787)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		741,244	816,279
CREDITORS			
Amounts falling due after more than one year	4	(347,062)	(357,630)
NET ASSETS		<u>394,182</u>	<u>458,649</u>
CAPITAL AND RESERVES			
Called up share capital	5	3	3
Profit and loss account		394,179	458,646
SHAREHOLDERS' FUNDS		<u>394,182</u>	<u>458,649</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
30 April 2014

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 1 May 2015 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S M Jones', followed by a period.

S M Jones - Director

BOWDEN JONES LTD

NOTES TO THE ABBREVIATED ACCOUNTS for the Year Ended 30 April 2014

1. ACCOUNTING POLICIES

Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2013 and 30 April 2014	900,000
AMORTISATION	
At 1 May 2013	420,000
Amortisation for year	180,000
At 30 April 2014	600,000
NET BOOK VALUE	
At 30 April 2014	300,000
At 30 April 2013	480,000

BOWDEN JONES LTD

NOTES TO THE ABBREVIATED ACCOUNTS - continued for the Year Ended 30 April 2014

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2013	409,326
Additions	871
Disposals	(1,408)
	<hr/>
At 30 April 2014	408,789
	<hr/>
DEPRECIATION	
At 1 May 2013	2,260
Charge for year	10,288
	<hr/>
At 30 April 2014	12,548
	<hr/>
NET BOOK VALUE	
At 30 April 2014	396,241
	<hr/>
At 30 April 2013	407,066
	<hr/>

4. CREDITORS

Creditors include an amount of £366,501 (30.4.13 - £386,241) for which security has been given.

They also include the following debts falling due in more than five years:

	30.4.14 £	30.4.13 £
Repayable by instalments	301,549	313,442
	<hr/>	<hr/>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.14 £	30.4.13 £
3	Ordinary	£1	3	3
			<hr/>	<hr/>

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 April 2014 and 30 April 2013:

	30.4.14 £	30.4.13 £
M J Pearn		
Balance outstanding at start of year	(26,423)	(173,122)
Amounts advanced	61,139	184,219
Amounts repaid	(49,050)	(37,520)
Balance outstanding at end of year	(14,334)	(26,423)
	<hr/>	<hr/>

BOWDEN JONES LTD

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 30 April 2014

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued

S M Jones

Balance outstanding at start of year	(30,287)	(174,626)
Amounts advanced	70,274	181,029
Amounts repaid	(54,050)	(36,690)
Balance outstanding at end of year	<u>(14,063)</u>	<u>(30,287)</u>

H Bowden

Balance outstanding at start of year	(30,873)	(174,617)
Amounts advanced	63,625	180,935
Amounts repaid	(54,050)	(37,191)
Balance outstanding at end of year	<u>(21,298)</u>	<u>(30,873)</u>

The directors have provided a personal guarantee of £50,000 as security for the overdraft facility.