

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Bowker Lettings Ltd

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Bowker Lettings Ltd

Company Information
for the Year Ended 31 March 2023

DIRECTOR:

V A Bowker

REGISTERED OFFICE:

20 Leigh Street
Wigan
Lancashire
WN1 3BE

REGISTERED NUMBER:

08989745 (England and Wales)

ACCOUNTANTS:

M J Miller & Co. Ltd
Chartered Certified Accountants
56 Gidlow Lane
Gidlow
Wigan
Lancashire
WN6 7DP

Balance Sheet
31 March 2023

	Notes	£	31.3.23 £	£	31.3.22 £
FIXED ASSETS					
Tangible assets	4		884		1,179
CURRENT ASSETS					
Debtors	5	155,172		151,238	
Cash at bank and in hand		<u>2,005</u>		<u>20</u>	
		157,177		151,258	
CREDITORS					
Amounts falling due within one year	6	<u>52,762</u>		<u>52,203</u>	
NET CURRENT ASSETS			<u>104,415</u>		<u>99,055</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			105,299		100,234
CREDITORS					
Amounts falling due after more than one year	7		<u>119,740</u>		<u>137,079</u>
NET LIABILITIES			<u>(14,441)</u>		<u>(36,845)</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>(14,442)</u>		<u>(36,846)</u>
			<u>(14,441)</u>		<u>(36,845)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 applicable to companies subject to the small companies regime.

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

The financial statements were approved by the director and authorised for issue on 13 December 2023 and were signed by:

V A Bowker - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

Bowker Lettings Ltd 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.

The accounts have been compiled on a going concern basis. Although the balance sheet is negative, the director is of the opinion that the company is able to meet its day to day working capital commitments.

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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Hire purchase and leasing commitments

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. **ACCOUNTING POLICIES - continued**

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 profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 5) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 April 2022	
and 31 March 2023	<u>6,111</u>
DEPRECIATION	
At 1 April 2022	4,932
Charge for year	<u>295</u>
At 31 March 2023	<u>5,227</u>
NET BOOK VALUE	
At 31 March 2023	<u>884</u>
At 31 March 2022	<u>1,179</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	-	4,392
Other debtors	<u>155,172</u>	<u>146,846</u>
	<u>155,172</u>	<u>151,238</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts	17,806	4,770
Trade creditors	4,290	38,872
Taxation and social security	23,608	8,080
Other creditors	<u>7,058</u>	<u>481</u>
	<u>52,762</u>	<u>52,203</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23	31.3.22
	£	£
Bank loans	21,667	41,667
Tenant deposits (DPS)	98,073	95,412
	<u>119,740</u>	<u>137,079</u>

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	31.3.23	31.3.22
	£	£
V A Bowker		
Balance outstanding at start of year	-	-
Amounts advanced	32,867	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>32,867</u>	<u>-</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.