

[FOWLERS LAND LIMITED](#) Financial Accounts 2018-04-30

Company registration number: 05992460

Fowlers Land Limited

Unaudited filleted financial statements

30 April 2018

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**Report to the director on the preparation of the
unaudited statutory financial statements of Fowlers Land Limited**

Year ended 30 April 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Fowlers Land Limited for the year ended 30 April 2018 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

It is your duty to ensure that Fowlers Land Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Fowlers Land Limited. You consider that Fowlers Land Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Fowlers Land Limited. 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 statutory financial statements.

Clarity Accounting Limited

Chartered Certified Accountants

Brooklands House

58 Marlborough Road

Lancing

West Sussex

BN15 8AF

14 January 2019

Statement of financial position

30 April 2018

		2018		2017	
	Note	£	£	£	£
Current assets					
Debtors	4	1,026		3,341	
Cash at bank and in hand		150		228	
		<u>1,176</u>		<u>3,569</u>	
Creditors: amounts falling due within one year					
	5	-		(2,715)	
Net current assets			1,176		854
Total assets less current liabilities			<u>1,176</u>		<u>854</u>
Net assets			<u>1,176</u>		<u>854</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			1,076		754
Shareholder funds			<u>1,176</u>		<u>854</u>

For the year ending 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges 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 FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

[FOWLERS LAND LIMITED](#) Financial Accounts 2018-04-30

These financial statements were approved by the board of directors and authorised for issue on 14 January 2019 , and are signed on behalf of the board by:

Mr M Hoad

Director

Company registration number: 05992460

Notes to the financial statements

Year ended 30 April 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Brooklands House, 58 Marlborough Road, Lancing, West Sussex, BN15 8AF.

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'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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.

4. Debtors

	2018	2017
	£	£
Other debtors	1,026	3,341
	<hr/>	<hr/>

		2018	2017
		£	£
Other creditors		-	2,715
		<hr/>	<hr/>

6. Directors advances, credits and guarantees

	During the year the director entered into the following advances and credits with the company:			
		Balance brought forward	Advances / (credits) to the director	Balance o/standing
		£	£	£
	2018			
	Mr M Hoad	3,341	(3,341)	-
		<hr/>	<hr/>	<hr/>
	2017			
	Mr M Hoad	3,341	-	3,341
		<hr/>	<hr/>	<hr/>

7. Controlling party

The company is under the control of Mr M Hoad .