

**BOW WINDOWS BOOKSHOP LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**BOW WINDOWS BOOKSHOP LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	3
<u>Statement of financial position</u>	4
<u>Notes to the accounts</u>	5

**BOW WINDOWS BOOKSHOP LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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<b>Directors</b>	R J Latham J R Menezes
<b>Company Number</b>	7290146 (England and Wales)
<b>Registered Office</b>	1 West Street Lewes East Sussex BN7 2NZ
<b>Accountants</b>	Maxwell-Gumbleton & Co. 1 West Street Lewes East Sussex BN7 2NZ

**BOW WINDOWS BOOKSHOP LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	4	1	1
Tangible assets	5	1,242	1,552
		1,243	1,553
<b>Current assets</b>			
Inventories		369,429	344,142
Debtors	6	6,297	10,201
Cash at bank and in hand		67,340	63,463
		443,066	417,806
<b>Creditors: amounts falling due within one year</b>	7	(28,197)	(20,707)
<b>Net current assets</b>		414,869	397,099
<b>Total assets less current liabilities</b>		416,112	398,652
<b>Creditors: amounts falling due after more than one year</b>	8	(77,000)	(97,000)
<b>Net assets</b>		339,112	301,652
<b>Capital and reserves</b>			
Called up share capital	9	2	2
Profit and loss account		339,110	301,650
<b>Shareholders' funds</b>		339,112	301,652

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 10 October 2023 and were signed on its behalf by

R J Latham  
Director

Company Registration No. 7290146

**BOW WINDOWS BOOKSHOP LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**1 Statutory information**

Bow Windows Bookshop Limited is a private company, limited by shares, registered in England and Wales, registration number 7290146. The registered office is 1 West Street, Lewes, East Sussex, BN7 2NZ.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	20% reducing balance
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***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

***Government grants***

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

***Financial instruments***

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

**BOW WINDOWS BOOKSHOP LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

<b>4 Intangible fixed assets</b>	<b>Goodwill</b> <b>£</b>	
<b>Cost</b>		
At 1 September 2022		188,000
At 31 August 2023		188,000
<b>Amortisation</b>		
At 1 September 2022		187,999
At 31 August 2023		187,999
<b>Net book value</b>		
At 31 August 2023		1
At 31 August 2022		1
<b>5 Tangible fixed assets</b>	<b>Fixtures &amp; fittings</b> <b>£</b>	
<b>Cost or valuation</b>		At cost
At 1 September 2022		22,000
At 31 August 2023		22,000
<b>Depreciation</b>		
At 1 September 2022		20,448
Charge for the year		310
At 31 August 2023		20,758
<b>Net book value</b>		
At 31 August 2023		1,242
At 31 August 2022		1,552
<b>6 Debtors</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	1,556	5,786
Accrued income and prepayments	4,190	3,705
Other debtors	551	710
	6,297	10,201
	6,297	10,201
<b>7 Creditors: amounts falling due within one year</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Taxes and social security	22,893	16,064
Other creditors	2,023	2,023
Loans from directors	1,809	1,148
Accruals	1,472	1,472
	28,197	20,707
	28,197	20,707

**BOW WINDOWS BOOKSHOP LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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<b>8 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	77,000	97,000
	<u>77,000</u>	<u>97,000</u>

<b>9 Share capital</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2
	<u>2</u>	<u>2</u>

**10 Average number of employees**

During the year the average number of employees was 2 (2022: 2).

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.