

COMPANY REGISTRATION NUMBER: 02507444

**BOILER HEALTH CARE LIMITED**  
**FILLETED UNAUDITED ABRIDGED FINANCIAL**  
**STATEMENTS**  
**YEAR ENDED**  
**31 May 2018**

**BOILER HEALTH CARE LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MAY 2018**

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# BOILER HEALTH CARE LIMITED

## BALANCE SHEET

31 May 2018

		2018		2017	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	5		27,912		18,511
<b>CURRENT ASSETS</b>					
Stocks		6,300		343,033	
Debtors		190,483		244,474	
Cash at bank and in hand		215,006		16,908	
		411,789		604,415	
<b>CREDITORS: amounts falling due within one year</b>		212,269		419,057	
<b>NET CURRENT ASSETS</b>			199,520		185,358
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			227,432		203,869
<b>CREDITORS: amounts falling due after more than one year</b>			10,279		—
Taxation including deferred tax			2,576		3,517
<b>NET ASSETS</b>			214,577		200,352
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Profit and loss account			214,477		200,252
<b>SHAREHOLDERS FUNDS</b>			214,577		200,352

These abridged 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'.

In accordance with section 444 of the Companies Act 2006, the profit and loss account has not been delivered.

For the year ending 31 May 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 members have not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

# **BOILER HEALTH CARE LIMITED**

## **BALANCE SHEET** *(continued)*

**31 May 2018**

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All of the members of Boiler Health Care Limited have consented to the preparation of the abridged balance sheet for the year ending 31 May 2018 in accordance with Section 444(2A) of the Companies Act 2006.

These abridged financial statements were approved by the board of directors and authorised for issue on 28 February 2019 , and are signed on behalf of the board by:

Mr M E North

Director

Company registration number: 02507444

# **BOILER HEALTH CARE LIMITED**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MAY 2018**

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### **1. General information**

The company is a private company limited by shares, incorporated and registered in England and Wales. The address of the registered office is 16 Kent Road, Folkestone, Kent, CT19 4NT.

### **2. Statement of compliance**

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

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

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

#### **Income tax**

The taxation expense recognised in profit or loss represents the aggregate amount of current and deferred tax recognised in the reporting period. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to be paid or recovered 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. Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. Deferred tax has not been provided on assets held under finance leases. The deferred tax balance has not been discounted.

#### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	25% reducing balance
Fixtures & Fittings	-	25% reducing balance
Motor Vehicles	-	25% reducing balance

### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

### Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset. Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### Defined contribution plans

The company operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the company. Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 17 (2017: 19 ).

### 5. Tangible assets

	£
<b>Cost</b>	
At 1 June 2017	77,583
Additions	18,711
	-----
<b>At 31 May 2018</b>	<b>96,294</b>
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<b>Depreciation</b>	
At 1 June 2017	59,072
Charge for the year	9,310
	-----
<b>At 31 May 2018</b>	<b>68,382</b>
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<b>Carrying amount</b>	
<b>At 31 May 2018</b>	<b>27,912</b>
	-----
At 31 May 2017	18,511
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### 6. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2018	2017
	£	£
Not later than 1 year	6,991	6,991
Later than 1 year and not later than 5 years	6,516	13,507
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	<b>13,507</b>	<b>20,498</b>
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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.