

Border Automation Services Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 May 2014

SBMC Business Management Ltd
Accountants
432 Gloucester Road
Horfield
Bristol
BS7 8TX

Border Automation Services Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Accountants' Report to the Director on the Preparation of the Statutory Accounts of
Border Automation Services Limited
for the Year Ended 31 May 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Border Automation Services Limited for the year ended 31 May 2014 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Border Automation Services Limited, as a body, in accordance. Our work has been undertaken solely to prepare for your approval the accounts of Border Automation Services Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Border Automation Services Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Border Automation Services Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Border Automation Services Limited.

You consider that Border Automation Services 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 accounts of Border Automation Services 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 accounts.

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SBMC Business Management Ltd

Accountants

432 Gloucester Road

Horfield

Bristol

BS7 8TX

25 February 2015

Border Automation Services Limited
(Registration number: 04774372)
Abbreviated Balance Sheet at 31 May 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		4,279	5,748
Current assets			
Debtors		19,118	5,778
Cash at bank and in hand		(931)	161
		18,187	5,939
Creditors: Amounts falling due within one year		(22,250)	(7,598)
Net current liabilities		(4,063)	(1,659)
Total assets less current liabilities		216	4,089
Provisions for liabilities		(379)	(665)
Net (liabilities)/assets		(163)	3,424
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		(164)	3,423
Shareholders' (deficit)/funds		(163)	3,424

For the year ending 31 May 2014 the company was entitled to exemption 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 25 February 2015

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Mr G Frost
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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Border Automation Services Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2014
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Amortisation

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, was amortised evenly over its useful life.

Asset class	Amortisation method and rate
Goodwill	Straight line over 5 years

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery	25% on straight line
Office Equipment	25% on straight line
Motor Vehicles	25% on straight line

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Border Automation Services Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2014
..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 June 2013	20,000	24,241	44,241
Additions	-	1,146	1,146
At 31 May 2014	20,000	25,387	45,387
Depreciation			
At 1 June 2013	20,000	18,493	38,493
Charge for the year	-	2,615	2,615
At 31 May 2014	20,000	21,108	41,108
Net book value			
At 31 May 2014	-	4,279	4,279
At 31 May 2013	-	5,748	5,748

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary Shares of £1 each	1	1	1	1

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.