

BORDER AUTOMATION SERVICES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2020

BORDER AUTOMATION SERVICES LIMITED
UNAUDITED ACCOUNTS
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BORDER AUTOMATION SERVICES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2020

Director	G Frost
Secretary	M Bala
Company Number	04774372 (England and Wales)
Registered Office	20 Belvoir Road Bristol BS6 5DJ
Accountants	Evans Entwistle 432 Gloucester Rd Bristol BS7 8TX

**CHARTERED MANAGEMENT ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
BORDER AUTOMATION SERVICES LIMITED
FOR THE YEAR ENDED 31 MAY 2020**

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 2020 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

Our work has been undertaken in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>.

Evans Entwistle
Chartered Management Accountants

432 Gloucester Rd
Bristol
BS7 8TX

30 June 2020

BORDER AUTOMATION SERVICES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	5	10,025	12,930
Current assets			
Inventories	6	8,461	2,500
Debtors	7	(1,204)	(454)
Cash at bank and in hand		2,009	3,395
		<u>9,266</u>	<u>5,441</u>
Creditors: amounts falling due within one year	8	(21,701)	(18,432)
Net current liabilities		<u>(12,435)</u>	<u>(12,991)</u>
Total assets less current liabilities		(2,410)	(61)
Creditors: amounts falling due after more than one year	9	-	(6,688)
Net liabilities		<u>(2,410)</u>	<u>(6,749)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(2,411)	(6,750)
Shareholders' funds		<u>(2,410)</u>	<u>(6,749)</u>

For the year ending 31 May 2020 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 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 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 and authorised for issue on 30 June 2020 and were signed on its behalf by

G Frost
Director

Company Registration No. 04774372

BORDER AUTOMATION SERVICES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2020

1 Statutory information

Border Automation Services Limited is a private company, limited by shares, registered in England and Wales, registration number 04774372. The registered office is 20 Belvoir Road, Bristol, BS6 5DJ.

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.

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:

Plant & machinery	25% Straight Line
Motor vehicles	25% Straight Line
Fixtures & fittings	25% Straight Line

Intangible fixed assets

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

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 June 2019	20,000
At 31 May 2020	20,000
Amortisation	
At 1 June 2019	20,000
At 31 May 2020	20,000
Net book value	
At 31 May 2020	-

BORDER AUTOMATION SERVICES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2020

5 Tangible fixed assets

	Plant & machinery	Motor vehicles	Fixtures & fittings	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 June 2019	13,317	23,421	6,766	43,504
Additions	-	-	1,108	1,108
At 31 May 2020	13,317	23,421	7,874	44,612
Depreciation				
At 1 June 2019	13,318	10,952	6,304	30,574
Charge for the year	-	3,563	450	4,013
At 31 May 2020	13,318	14,515	6,754	34,587
Net book value				
At 31 May 2020	(1)	8,906	1,120	10,025
At 31 May 2019	(1)	12,469	462	12,930

6 Inventories

	2020	2019
	£	£
Finished goods	8,461	2,500
	8,461	2,500

7 Debtors

	2020	2019
	£	£
Trade debtors	(1,460)	(454)
Other debtors	256	-
	(1,204)	(454)

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Obligations under finance leases and hire purchase contracts	8,764	11,329
Trade creditors	2,746	2,105
Taxes and social security	-	35
Other creditors	-	1,259
Loans from directors	9,459	3,064
Accruals	732	640
	21,701	18,432

9 Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Other creditors	-	6,688

10 Average number of employees

During the year the average number of employees was 1 (2019: 1).

