

BORDER AUTOMATION SERVICES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

BORDER AUTOMATION SERVICES LIMITED
UNAUDITED ACCOUNTS
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BORDER AUTOMATION SERVICES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2022

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 2022**

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 2022 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 CIMA Registered Member in Practice and Practising Certificate holder, I am subject to its ethical and other professional requirements which are detailed at <https://www.cimaglobal.com/Members/Your-Membership-Information/Members-handbook/Licensing-and-monitoring/Members-in-practice/>

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
Member in Practice

432 Gloucester Rd
Bristol
BS7 8TX

18 August 2022

BORDER AUTOMATION SERVICES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>5</u>	1,341	6,013
Current assets			
Inventories		6,569	8,211
Debtors	<u>6</u>	4,748	3,264
Cash at bank and in hand		8,338	22,910
		<u>19,655</u>	<u>34,385</u>
Creditors: amounts falling due within one year	<u>7</u>	(7,432)	(26,418)
Net current assets		<u>12,223</u>	<u>7,967</u>
Total assets less current liabilities		13,564	13,980
Creditors: amounts falling due after more than one year	8	(15,678)	(15,000)
Net liabilities		<u>(2,114)</u>	<u>(1,020)</u>
Capital and reserves			
Called up share capital	9	1	1
Profit and loss account		(2,115)	(1,021)
Shareholders' funds		<u>(2,114)</u>	<u>(1,020)</u>

For the year ending 31 May 2022 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 18 August 2022 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 2022

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.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

BORDER AUTOMATION SERVICES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

4 Intangible fixed assets

Goodwill
£

Cost

At 1 June 2021 20,000

At 31 May 2022 20,000

Amortisation

At 1 June 2021 20,000

At 31 May 2022 20,000

Net book value

At 31 May 2022 -

5 Tangible fixed assets

	Plant & machinery	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 June 2021	13,317	23,421	7,874	-	44,612
Additions	-	-	-	7,874	7,874
Disposals	(1,319)	-	(7,874)	-	(9,193)
At 31 May 2022	11,998	23,421	-	7,874	43,293
Depreciation					
At 1 June 2021	13,317	18,078	7,204	-	38,599
Charge for the year	-	4,156	-	7,720	11,876
On disposals	(1,319)	-	(7,204)	-	(8,523)
At 31 May 2022	11,998	22,234	-	7,720	41,952
Net book value					
At 31 May 2022	-	1,187	-	154	1,341
At 31 May 2021	-	5,343	670	-	6,013

6 Debtors

	2022	2021
	£	£
Amounts falling due within one year		
Trade debtors	517	3,264
Other debtors	4,231	-
	4,748	3,264

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
VAT	1,023	4,003
Obligations under finance leases and hire purchase contracts	3,126	6,199
Trade creditors	2,283	4,702
Loans from directors	-	10,782
Accruals	1,000	732
	7,432	26,418

BORDER AUTOMATION SERVICES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

8 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	15,000	15,000
Obligations under finance leases and hire purchase contracts	678	-
	<u>15,678</u>	<u>15,000</u>

9 Share capital

	2022	2021
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

10 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
G Frost				
Loan advances made by directors	-	4,231	-	4,231
	<u>-</u>	<u>4,231</u>	<u>-</u>	<u>4,231</u>

The balance represent an interest free loan issued to the director that is repayable upon demand.

11 Average number of employees

During the year the average number of employees was 1 (2021: 1).

