

**BORDER AUTOMATION SERVICES LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2021**

**BORDER AUTOMATION SERVICES LIMITED**  
**UNAUDITED ACCOUNTS**  
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**BORDER AUTOMATION SERVICES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2021**

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<b>Director</b>	G Frost
<b>Secretary</b>	M Bala
<b>Company Number</b>	04774372 (England and Wales)
<b>Registered Office</b>	20 Belvoir Road Bristol BS6 5DJ
<b>Accountants</b>	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 2021**

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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 2021 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

27 July 2021

**BORDER AUTOMATION SERVICES LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	6,013	10,025
<b>Current assets</b>			
Inventories		8,211	8,461
Debtors	6	3,264	(1,204)
Cash at bank and in hand		22,910	2,009
		<u>34,385</u>	<u>9,266</u>
<b>Creditors: amounts falling due within one year</b>	7	(26,418)	(21,701)
<b>Net current assets/(liabilities)</b>		<u>7,967</u>	<u>(12,435)</u>
<b>Total assets less current liabilities</b>		13,980	(2,410)
<b>Creditors: amounts falling due after more than one year</b>	8	(15,000)	-
<b>Net liabilities</b>		<u>(1,020)</u>	<u>(2,410)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(1,021)	(2,411)
<b>Shareholders' funds</b>		<u>(1,020)</u>	<u>(2,410)</u>

For the year ending 31 May 2021 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 27 July 2021 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 2021**

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**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**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 June 2020	20,000
At 31 May 2021	20,000
<b>Amortisation</b>	
At 1 June 2020	20,000
At 31 May 2021	20,000
<b>Net book value</b>	
At 31 May 2021	-

**BORDER AUTOMATION SERVICES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2021**

**5 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 June 2020	13,317	23,421	7,874	44,612
At 31 May 2021	13,317	23,421	7,874	44,612
<b>Depreciation</b>				
At 1 June 2020	13,318	14,515	6,754	34,587
Charge for the year	(1)	3,563	450	4,012
At 31 May 2021	13,317	18,078	7,204	38,599
<b>Net book value</b>				
At 31 May 2021	-	5,343	670	6,013
At 31 May 2020	(1)	8,906	1,120	10,025

**6 Debtors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,264	(1,460)
Other debtors	-	256
	3,264	(1,204)

**7 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
VAT	4,003	-
Obligations under finance leases and hire purchase contracts	6,199	8,764
Trade creditors	4,702	2,746
Loans from directors	10,782	9,459
Accruals	732	732
	26,418	21,701

**8 Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	15,000	-

**9 Average number of employees**

During the year the average number of employees was 1 (2020: 1).

