

REGISTERED NUMBER: 09446026 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

FOR

BOOSTONLINE UK GROUP LTD

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FOR THE YEAR ENDED 28 FEBRUARY 2023

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BOOSTONLINE UK GROUP LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2023

DIRECTORS:

A J Rykala
L Parnell

REGISTERED OFFICE:

21-23 Croydon Road
Caterham
Surrey
CR3 6PA

REGISTERED NUMBER:

09446026 (England and Wales)

ACCOUNTANTS:

Upton Neenan Lees
Chartered Accountants
21-23 Croydon Road
Caterham
Surrey
CR3 6PA

BALANCE SHEET
28 FEBRUARY 2023

	Notes	28.2.23 £	28.2.22 £
FIXED ASSETS			
Tangible assets	4	4,633	5,816
CURRENT ASSETS			
Debtors	5	5,260	63,016
Cash at bank		<u>230,754</u>	<u>268,276</u>
		236,014	331,292
CREDITORS			
Amounts falling due within one year	6	<u>(224,636)</u>	<u>(282,731)</u>
NET CURRENT ASSETS		<u>11,378</u>	<u>48,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,011</u>	<u>54,377</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>15,911</u>	<u>54,277</u>
SHAREHOLDERS' FUNDS		<u>16,011</u>	<u>54,377</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BALANCE SHEET - continued
28 FEBRUARY 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 19 June 2023 and were signed on its behalf by:

L Parnell - Director

A J Rykala - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

1. STATUTORY INFORMATION

BoostOnline UK Group Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 25% on cost
Plant and machinery etc	- 25% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 (2022 - 8).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023**4. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 March 2022	1,730	25,590	27,320
Additions	-	811	811
At 28 February 2023	<u>1,730</u>	<u>26,401</u>	<u>28,131</u>
DEPRECIATION			
At 1 March 2022	796	20,708	21,504
Charge for year	<u>332</u>	<u>1,662</u>	<u>1,994</u>
At 28 February 2023	<u>1,128</u>	<u>22,370</u>	<u>23,498</u>
NET BOOK VALUE			
At 28 February 2023	<u>602</u>	<u>4,031</u>	<u>4,633</u>
At 28 February 2022	<u>934</u>	<u>4,882</u>	<u>5,816</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.23	28.2.22
	£	£
Trade debtors	<u>5,260</u>	<u>63,016</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.23	28.2.22
	£	£
Bank loans and overdrafts	17,981	4,304
Taxation and social security	113,504	140,892
Other creditors	<u>93,151</u>	<u>137,535</u>
	<u>224,636</u>	<u>282,731</u>

7. TURNOVER

The company's reported turnover in the reporting period was £1,337,746 (2022:£1,243,293)

8. ULTIMATE CONTROLLING PARTY

As at the reporting date the company had no ultimate controlling party.

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.