Registered Number: 10062446
England and Wales

JUSTIN BOYLE LIMITED

Abridged Accounts

Period of accounts

Start date: 01 January 2022

End date: 31 December 2022

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For the year ended 31 December 2022

JUSTIN BOYLE LIMITED
Accountants' Report
For the year ended 31 December 2022

Accountant's report
You consider that the company is exempt from an audit for the year ended 31 December 2022 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year. In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.
We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.
Positive Payroll Limited
31 December 2022

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Positive Payroll Limited
Suite 10 Old Marsh Farm Barns
Welsh Road
Deeside
Flinthsire
26 January 2023

JUSTIN BOYLE LIMITED
Statement of Financial Position
As at 31 December 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets		35,299	27,915
		35,299	**27,915**
Current assets			
Debtors: amounts falling due within one year		21,340	0
Cash at bank and in hand		8,538	26,060
		29,878	**26,060**
Creditors: amount falling due within one year		(7,409)	(6,489)
Net current assets		**22,469**	**19,571**
Total assets less current liabilities		57,768	47,486
Creditors: amount falling due after more than one year		(77,156)	(63,632)
Provisions for liabilities		(3,305)	(8,751)
Net liabilities		**(22,693)**	**(24,897)**
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(22,793)	(24,997)
Shareholder's funds		**(22,693)**	**(24,897)**

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 26 January 2023 and were signed by:

Justin Boyle
Director

JUSTIN BOYLE LIMITED
Notes to the Abridged Financial Statements
For the year ended 31 December 2022

General Information

JUSTIN BOYLE LIMITED is a private company, limited by shares, registered in England and Wales, registration number 10062446, registration address Suite 10 Old Marsh Farm Barns, Welsh Road, Deeside, CH5 2LY.

The presentation currency is £ sterling.

1. **Accounting policies**

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the income statement on a straight line basis.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.
Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.
Current and deferred tax assets and liabilities are not discounted.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of 5 years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	25% Reducing Balance
Plant and Machinery	15% Reducing Balance

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 6 (2021 : 5).

3. Intangible fixed assets

Cost	Goodwill	**Total**
	£	**£**
At 01 January 2022	10,000	10,000
Additions	-	-
Disposals	-	-
At 31 December 2022	**10,000**	**10,000**
Amortisation		
At 01 January 2022	10,000	10,000
Charge for year	-	-
On disposals	-	-
At 31 December 2022	**10,000**	**10,000**
Net book values		
At 31 December 2022	-	-
At 31 December 2021	-	-

4. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	**Total**
	£	**£**	**£**
At 01 January 2022	12,656	39,270	51,926
Additions	1,150	31,004	32,154
Disposals	-	(19,000)	(19,000)
At 31 December 2022	**13,806**	**51,274**	**65,080**
Depreciation			
At 01 January 2022	4,454	19,557	24,011
Charge for year	1,403	9,117	10,520
On disposals	-	(4,750)	(4,750)
At 31 December 2022	**5,857**	**23,924**	**29,781**
Net book values			
Closing balance as at 31 December 2022	**7,949**	**27,350**	**35,299**
Opening balance as at 01 January 2022	**8,202**	**19,713**	**27,915**

5. Share Capital

Authorised

100 Class A shares of £1.00 each

Allotted, called up and fully paid	**2022**	**2021**
	£	**£**
100 Class A shares of £1.00 each	100	100
	100	**100**