

REGISTERED NUMBER 00998730 (England and Wales)

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2011  
FOR  
BOUNDARY GROUP LTD**



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**for the Year Ended 30 September 2011**

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**BOUNDARY GROUP LTD**  
**COMPANY INFORMATION**  
**for the Year Ended 30 September 2011**

<b>DIRECTORS:</b>	R F Rimmer J Rimmer S Rimmer
<b>SECRETARY:</b>	R F Rimmer
<b>REGISTERED OFFICE</b>	Hammond Road Knowsley Industrial Estate Park North Kirkby Liverpool Merseyside L33 7UL
<b>REGISTERED NUMBER:</b>	00998730 (England and Wales)
<b>AUDITORS:</b>	Fairhurst Statutory Auditor Chartered Accountants Douglas Bank House Wigan Lane Wigan Lancashire WN1 2TB
<b>BANKERS:</b>	Lloyds TSB South John Street Liverpool L1 8BN

**REPORT OF THE INDEPENDENT AUDITORS TO  
BOUNDARY GROUP LTD  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages three to seven, together with the full financial statements of Boundary Group Ltd for the year ended 30 September 2011 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

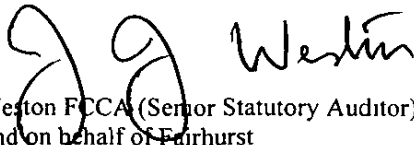
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



J J Weston FCCA (Senior Statutory Auditor)  
for and on behalf of Fairhurst  
Statutory Auditor  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

Date 15 June 2012

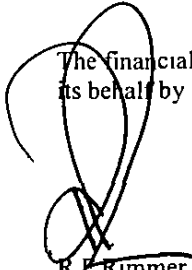
**BOUNDARY GROUP LTD (REGISTERED NUMBER: 00998730)**

**ABBREVIATED BALANCE SHEET**  
30 September 2011

	Notes	2011 £	2010 £
<b>FIXED ASSETS</b>			
Tangible assets	2	1,000,994	1,157,166
Investments	3	<u>952</u>	<u>952</u>
		1,001,946	1,158,118
<b>CURRENT ASSETS</b>			
Debtors		768,913	1,677,286
Cash at bank		<u>10,133</u>	<u>-</u>
		779,046	1,677,286
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>447,005</u>	<u>1,096,898</u>
<b>NET CURRENT ASSETS</b>		<u>332,041</u>	<u>580,388</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,333,987	1,738,506
<b>CREDITORS</b>			
Amounts falling due after more than one year	4	(1,214,406)	(1,231,536)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(26,369)</u>	<u>(17,962)</u>
<b>NET ASSETS</b>		<u>93,212</u>	<u>489,008</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	22,500	22,500
Share premium		11,082	11,082
Revaluation reserve		384,522	679,387
Capital redemption reserve		7,500	7,500
Profit and loss account		<u>(332,392)</u>	<u>(231,461)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>93,212</u>	<u>489,008</u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on 14.6.12 and were signed on its behalf by

 R P Rimmer - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**for the Year Ended 30 September 2011**

**1 ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The directors believe the going concern basis of accounting is applicable as the company meets its day to day working requirements through overdraft and invoice discounting facilities which are repayable on demand. The directors have prepared cash flow information for the year ending 30 September 2013. On the basis of this cash flow information and discussions with the company's bankers, the directors consider that the company will continue to operate within the facilities agreed.

However, the margin is not large between facilities and the directors' assessment of those requirements and, inherently, there can be no certainty in relation to those matters. The financial statements do not include any adjustments that would result from a withdrawal of facilities by the company's bankers.

**Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Preparation of consolidated financial statements**

The financial statements contain information about Boundary Group Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 25% on reducing balance
Plant and machinery	- at varying rates on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on cost

**Deferred tax**

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

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**BOUNDARY GROUP LTD (REGISTERED NUMBER: 00998730)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the Year Ended 30 September 2011**

**2 TANGIBLE FIXED ASSETS**

	Total £
<b>COST OR VALUATION</b>	
At 1 October 2010	1,175,973
Additions	162,627
Revaluations	(294,865)
Reclassification/transfer	<u>(2,751)</u>
At 30 September 2011	<u>1,040,984</u>
<b>DEPRECIATION</b>	
At 1 October 2010	18,807
Charge for year	23,934
Reclassification/transfer	<u>(2,751)</u>
At 30 September 2011	<u>39,990</u>
<b>NET BOOK VALUE</b>	
At 30 September 2011	<u>1,000,994</u>
At 30 September 2010	<u>1,157,166</u>

**3 FIXED ASSET INVESTMENTS**

	Investments other than loans £
<b>COST OR VALUATION</b>	
At 1 October 2010 and 30 September 2011	<u>952</u>
<b>NET BOOK VALUE</b>	
At 30 September 2011	<u>952</u>
At 30 September 2010	<u>952</u>

The company's investments at the balance sheet date in the share capital of companies include the following

**R W Barton (Plant Hire) Limited**

Nature of business Dormant company

	%		
Class of shares	holding		
Ordinary	100 00	2011	2010
		£	£
Aggregate capital and reserves		<u>1,140</u>	<u>1,140</u>

**BOUNDARY GROUP LTD (REGISTERED NUMBER: 00998730)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the Year Ended 30 September 2011**

**3 FIXED ASSET INVESTMENTS - continued**

**Boundary Plant Ltd**

Nature of business Plant hire and repair of plant machinery

	%		
Class of shares	holding		
Ordinary	100 00		
		2011	2010
		£	£
Aggregate capital and reserves		145,298	29,879
Profit/(loss) for the year		<u>115,419</u>	<u>(49,444)</u>

**Boundary Group (Properties) Ltd**

Nature of business Rental of investment properties

	%		
Class of shares	holding		
Ordinary	89 29		
		2011	2010
		£	£
Aggregate capital and reserves		192,916	427,513
Profit for the year		<u>4,638</u>	<u>4,735</u>

**Boundary Plant Sales Ltd**

Nature of business Purchase and sale of plant equipment

	%		
Class of shares	holding		
Ordinary	96 15		
		2011	2010
		£	£
Aggregate capital and reserves		214,107	158,165
Profit for the year		<u>55,942</u>	<u>97,351</u>

**4 CREDITORS**

Creditors include an amount of £1,345,730 (2010 - £1,788,233) for which security has been given

They also include the following debts falling due in more than five years

	2011	2010
	£	£
Repayable by instalments	<u>727,052</u>	<u>817,664</u>

**5 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid

Number	Class	Nominal value	2011	2010
			£	£
22,500	Ordinary	£1	<u>22,500</u>	<u>22,500</u>



**BOUNDARY GROUP LTD (REGISTERED NUMBER: 00998730)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**for the Year Ended 30 September 2011**

**6 RELATED PARTY DISCLOSURES**

**Boundary Plant Ltd**

A wholly owned subsidiary of the company

In the year under review the company charged Boundary Plant Ltd management fees amounting to £200,000 (2010 £200,000)

	2011 £	2010 £
Amount due from related party at the balance sheet date	<u>73,779</u>	<u>164,440</u>

**R W Barton (Plant Hire) Ltd**

A wholly owned subsidiary of the company

	2011 £	2010 £
Amount due from related party at the balance sheet date	<u>39,440</u>	<u>39,440</u>

**Boundary Plant Sales Ltd**

A 96% subsidiary of the company

	2011 £	2010 £
Amount due from related party at the balance sheet date	<u>106,960</u>	<u>873,587</u>

**Boundary Group (Properties) Ltd**

An 89% subsidiary of the company

	2011 £	2010 £
Amount due from related party at the balance sheet date	<u>526,484</u>	<u>566,484</u>

**7 CONTROLLING PARTY**

Mr R F Rimmer is considered to be the controlling party of this company by virtue of his shareholdings