

Unaudited Financial Statements for the Year Ended 30 September 2023

for

Boundary Plant Sales Limited

Haines Watts  
3rd Floor Pacific Chambers  
11-13 Victoria Street  
Liverpool  
Merseyside  
L2 5QQ

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for the Year Ended 30 September 2023

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Boundary Plant Sales Limited

Company Information  
for the Year Ended 30 September 2023

**DIRECTORS:**

R F Rimmer  
J Rimmer  
S Rimmer

**SECRETARY:**

R F Rimmer

**REGISTERED OFFICE:**

Hammond Road  
Knowsley Industrial Park  
Liverpool  
L33 7UL

**REGISTERED NUMBER:**

03910087 (England and Wales)

**ACCOUNTANTS:**

Haines Watts  
3rd Floor Pacific Chambers  
11-13 Victoria Street  
Liverpool  
Merseyside  
L2 5QQ

Balance Sheet  
30 September 2023

	Notes	30.9.23 £	30.9.22 £
<b>CURRENT ASSETS</b>			
Stocks		1,195,636	989,647
Debtors	4	1,733,469	1,511,888
Cash at bank		368,064	518,702
		<u>3,297,169</u>	<u>3,020,237</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	277,298	594,765
<b>NET CURRENT ASSETS</b>		<u>3,019,871</u>	<u>2,425,472</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,019,871	2,425,472
<b>CREDITORS</b>			
Amounts falling due after more than one year	6	1,067,828	634,552
<b>NET ASSETS</b>		<u>1,952,043</u>	<u>1,790,920</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		104	104
Share premium		30,848	30,848
Retained earnings		1,921,091	1,759,968
<b>SHAREHOLDERS' FUNDS</b>		<u>1,952,043</u>	<u>1,790,920</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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.

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 26 March 2024 and were signed on its behalf by:

J Rimmer - Director

Notes to the Financial Statements  
for the Year Ended 30 September 2023

1. **STATUTORY INFORMATION**

Boundary Plant Sales Limited 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.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

3. **EMPLOYEES AND DIRECTORS**

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

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.23	30.9.22
	£	£
Trade debtors	155,158	491,734
Amounts owed by group undertakings	754,297	842,469
Other debtors	824,014	177,685
	<u>1,733,469</u>	<u>1,511,888</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.23	30.9.22
	£	£
Trade creditors	12,867	434,586
Amounts owed to group undertakings	160,322	63,593
Taxation and social security	43,593	-
Other creditors	60,516	96,586
	<u>277,298</u>	<u>594,765</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.9.23	30.9.22
	£	£
Other creditors	<u>1,067,828</u>	<u>634,552</u>

7. **RELATED PARTY DISCLOSURES**

At the year ended 30 September 2022 the following amounts were outstanding to companies within the same group:

	30.09.23	30.09.22
<b>Debtors</b>		
Boundary Plant Hire Limited - Trade debtor	-	3,200
Boundary Group Limited - Trade debtor	-	2,268
Boundary Plant Sales Liverpool Limited - Trade Debtor	<b>88,488</b>	
Boundary Group Holdings Limited - Loan	<b>485,989</b>	463,319
Boundary Group Properties Limited - Loan	<b>11,261</b>	11,261
Boundary Group Limited - Loan	-	225,125
Boundary Plant Hire Limited - Loan	<b>257,047</b>	124,764
<b>Creditors</b>		
Boundary Group Limited - Trade creditor	-	186,262
Boundary Group Properties Limited - Trade creditor	-	48,000
Boundary Plant Refurbishment Limited - Trade creditor	-	53,071
Boundary Group Holdings Limited - Trade creditor	<b>2,237</b>	2,237
Boundary Plant Hire Limited - Trade creditor	-	14,343
Boundary Plant Refurbishments Limited - Loan	<b>158,624</b>	60,293
Boundary Plant Sales Liverpool Limited - Loan	-	3,300
Boundary Group Limited - Loan	<b>1,698</b>	-

The company traded with Boundary Group Limited during the year, including sales of £7,000. The company also traded with Boundary Plant Hire Limited and Boundary Plant Refurbishment Limited, including purchases of £2,088 and £92,913 respectively.

Rents of £28,013 were paid to Boundary Group (Holdings) Limited during the year.

8. **ULTIMATE CONTROLLING PARTY**

The company is controlled by the directors, Simon and Jonathan Rimmer, by virtue of their 100% shareholding.

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.