

**BORDER CLEANING MACHINES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 FEBRUARY 2024 TO 28 FEBRUARY 2025**

Hudson LM Limited
Castle Court
Castle Street
Whittington, Oswestry
Shropshire
SY11 4DF

Border Cleaning Machines Limited
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Border Cleaning Machines Limited
Balance Sheet
As At 28 February 2025

Registered number: 04633011

		28 February 2025		31 January 2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		62,268		79,097
			62,268		79,097
CURRENT ASSETS					
Stocks	5	41,526		48,682	
Debtors	6	100,882		87,057	
Cash at bank and in hand		436,377		409,094	
		578,785		544,833	
Creditors: Amounts Falling Due Within One Year	7	(197,966)		(204,349)	
NET CURRENT ASSETS (LIABILITIES)			380,819		340,484
TOTAL ASSETS LESS CURRENT LIABILITIES			443,087		419,581
Creditors: Amounts Falling Due After More Than One Year	8	(15,935)		(9,627)	
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(15,567)		(18,588)
NET ASSETS			411,585		391,366
CAPITAL AND RESERVES					
Called up share capital	10		3		3
Profit and Loss Account			411,582		391,363
SHAREHOLDERS' FUNDS			411,585		391,366

Border Cleaning Machines Limited
Balance Sheet (continued)
As At 28 February 2025

For the period ending 28 February 2025 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 directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Matthew Parry

Director

26 June 2025

The notes on pages 3 to 6 form part of these financial statements.

Border Cleaning Machines Limited
Notes to the Financial Statements
For the Period 1 February 2024 to 28 February 2025

1. General Information

Border Cleaning Machines Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04633011. The registered office is Bryn Derw, Upper Chirk Bank, Chirk, Wrexham County Borough, LL14 5ED.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

2.3. Tangible Fixed Assets and Depreciation

Rendering of services

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	15
Motor Vehicles	25
Fixtures & Fittings	15
Computer Equipment	25

2.4. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period. period was: 5 (2024: 5)

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax assets are generally recognised for deductible temporary differences. Deferred tax liabilities are recognised for taxable temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within Depreciation. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the period, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

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Border Cleaning Machines Limited
Notes to the Financial Statements (continued)
For the Period 1 February 2024 to 28 February 2025

Depreciation

As at 1 February 2024	47,487	26,182	8,933	2,335	84,937
Provided during the period	4,560	8,749	794	93	14,196
Disposals	-	(3,456)	-	-	(3,456)
As at 28 February 2025	52,047	31,475	9,727	2,428	95,677

Net Book Value

As at 28 February 2025	25,832	31,677	4,481	278	62,268
As at 1 February 2024	30,392	43,059	5,275	371	79,097

5. Stocks

	28 February 2025	31 January 2024
	£	£
Stock	41,526	48,682

6. Debtors

	28 February 2025	31 January 2024
	£	£
Due within one year		
Trade debtors	97,995	83,318
Other debtors	2,887	3,739
	100,882	87,057

7. Creditors: Amounts Falling Due Within One Year

	28 February 2025	31 January 2024
	£	£
Net obligations under finance lease and hire purchase contracts	1,586	410
Trade creditors	154,545	80,295

Bank loans and overdrafts	1,394	250
Other creditors	8,910	22,463
Taxation and social security	31,531	100,931
	<hr/>	<hr/>
	197,966	204,349
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8. Creditors: Amounts Falling Due After More Than One Year

	28 February 2025	31 January 2024
	£	£
Net obligations under finance lease and hire purchase contracts	15,935	9,627
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9. Obligations Under Finance Leases and Hire Purchase

	28 February 2025	31 January 2024
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	1,586	410
Later than one year and not later than five years	15,935	9,627
	<u>17,521</u>	<u>10,037</u>
	<u>17,521</u>	<u>10,037</u>

10. Share Capital

	28 February 2025	31 January 2024
	£	£
Allotted, Called up and fully paid	<u>3</u>	<u>3</u>