

**BORDER LOGGING LIMITED  
ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2016**

SeavorChartered

Chartered Tax Advisers

Clifford Court  
Cooper Way  
Carlisle  
Cumbria  
CA3 0JG

**Border Logging Limited**  
**Company No. 08990890**  
**Abbreviated Balance Sheet 30 April 2016**

		<b>30 April 2016</b>		<b>Period to 30 April 2015</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>2</b>		78,268		54,631
			78,268		54,631
<b>CURRENT ASSETS</b>					
Debtors		-		35,517	
Cash at bank and in hand		1,049		14,965	
		1,049		50,482	
<b>Creditors: Amounts Falling Due Within One Year</b>					
		(69,361 )		(87,797 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(68,312 )		(37,315 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			9,956		17,316
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			(9,923 )		(6,153 )
<b>NET ASSETS</b>			33		11,163
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>3</b>		2		1
Profit and Loss Account			31		11,162
<b>SHAREHOLDERS' FUNDS</b>			33		11,163

**Border Logging Limited**  
**Company No. 08990890**  
**Abbreviated Balance Sheet (continued) 30 April 2016**

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For the year ending 30 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

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**Mr Steven Nugent**

**6 January 2017**

**Border Logging Limited**  
**Notes to the Abbreviated Accounts**  
**For The Year Ended 30 April 2016**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.2. Turnover**

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

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. 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:

Motor Vehicles	20% reducing balance
Computer Equipment	33% straight line

**1.4. Deferred Taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

**1.5. Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**2. Tangible Assets**

	<b>Total</b>
<b>Cost</b>	<b>£</b>
As at 1 May 2015	63,409
Additions	43,435
As at 30 April 2016	<u>106,844</u>
<b>Depreciation</b>	
As at 1 May 2015	8,778
Provided during the period	19,798
As at 30 April 2016	<u>28,576</u>
<b>Net Book Value</b>	
As at 30 April 2016	<u>78,268</u>
As at 1 May 2015	<u>54,631</u>

**Border Logging Limited**  
**Notes to the Abbreviated Accounts (continued)**  
**For The Year Ended 30 April 2016**

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**3. Share Capital**

	Value	Number	30 April 2016	Period to 30 April 2015
	£		£	£
<b>Allotted, called up and fully paid</b>				
Ordinary shares	1.000	1	1	1
Ordinary A shares	1.000	1	1	-
		2	2	1

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.