Registered Number: 10062446
England and Wales

JUSTIN BOYLE LIMITED

Abridged Accounts

Period of accounts

Start date: 01 January 2019

End date: 31 December 2019

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Accountant's report

You consider that the company is exempt from an audit for the year ended 31 December 2019 . 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 2019

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Positive Payroll Limited

Suite 10 Old Marsh Farm Barns

Welsh Road

Deeside

Flinthsire

20 March 2020

JUSTIN BOYLE LIMITED
Statement of Financial Position
As at 31 December 2019

	Notes	2019	2018
		£	£
Fixed assets			
Intangible fixed assets	2	2,000	4,000
Tangible fixed assets	3	24,133	8,037
		26,133	**12,037**
Current assets			
Debtors: amounts falling due within one year		0	14,600
Cash at bank and in hand		2,810	8,738
		2,810	**23,338**
Creditors: amount falling due within one year		(7,633)	(8,027)
Net current assets		**(4,823)**	**15,311**
Total assets less current liabilities		21,310	27,348
Creditors: amount falling due after more than one year		(41,449)	(26,190)
Provisions for liabilities		(3,359)	(1,447)
Net assets		**(23,498)**	**(289)**
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		(23,499)	(290)
Shareholders funds		**(23,498)**	**(289)**

For the year ended 31 December 2019 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 directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 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 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).

Signed on behalf of the board of director

Justin Boyle
Director

Date approved by the board: 20 March 2020

JUSTIN BOYLE LIMITED
Notes to the Abridged Financial Statements
For the year ended 31 December 2019

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 on the going concern basis and 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 provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been 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:

Plant and Machinery	15% Reducing Balance
Motor Vehicles	25% 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. Intangible fixed assets

Cost	Goodwill	**Total**
	£	**£**
At 01 January 2019	10,000	10,000
Additions	-	-
Disposals	-	-
At 31 December 2019	**10,000**	**10,000**
Amortisation		
At 01 January 2019	6,000	6,000
Charge for year	2,000	2,000
On disposals	-	-
At 31 December 2019	**8,000**	**8,000**
Net book values		
At 31 December 2019	**2,000**	**2,000**
At 31 December 2018	**4,000**	**4,000**

3. Tangible fixed assets

Cost	Plant and Machinery	Motor Vehicles	Total
	£	£	£
At 01 January 2019	802	13,307	14,109
Additions	8,000	15,013	23,013
Disposals	-	-	-
At 31 December 2019	**8,802**	**28,320**	**37,122**
Depreciation			
At 01 January 2019	346	5,726	6,072
Charge for year	1,268	5,649	6,917
On disposals	-	-	-
At 31 December 2019	**1,614**	**11,375**	**12,989**
Net book values			
Closing balance as at 31 December 2019	**7,188**	**16,945**	**24,133**
Opening balance as at 01 January 2019	**456**	**7,581**	**8,037**

4. Share Capital

Authorised

100 Class A shares of £1.00 each

Allotted	2019	2018
	£	£
100 Class A shares of £1.00 each	100	100
	100	**100**

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.