

Company Registration No. 10483032 (England and Wales)

**Boiler Central Ltd**

**Unaudited  
Financial Statements**

**for the period ended 31 May 2021**

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# **Boiler Central Ltd**

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**Boiler Central Ltd**  
**Statement Of Financial Position**  
**as at 31 May 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	3		80,814		-
<b>Current assets</b>					
Debtors	4	222,873		100	
Cash at bank and in hand		202,127		-	
		<u>425,000</u>		<u>100</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(398,323)</u>		<u>-</u>	
<b>Net current assets</b>			<u>26,677</u>		<u>100</u>
<b>Total assets less current liabilities</b>			<u>107,491</u>		<u>100</u>
<b>Provisions for liabilities</b>	6		<u>(15,355)</u>		<u>-</u>
<b>Net assets</b>			<u>92,136</u>		<u>100</u>
<b>Capital and reserves</b>					
Called up share capital	7		10,000		100
Profit and loss reserves			<u>82,136</u>		<u>-</u>
<b>Total equity</b>			<u>92,136</u>		<u>100</u>

**Boiler Central Ltd**  
**Statement Of Financial Position (continued)**  
**as at 31 May 2021**

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The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial period ended 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 11 February 2022 and are signed on its behalf by:



**J Elston**  
**Director**

**Company Registration No. 10483032**

# Boiler Central Ltd

## Notes to the financial statements for the period ended 31 May 2021

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### 1 Accounting policies

#### Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised upon the provision of goods and services.

#### Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	20% reducing balance
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

#### Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

# Boiler Central Ltd

## Notes to the financial statements (continued) for the period ended 31 May 2021

### 1 Accounting policies

(continued)

#### Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the period was:

	2021 Number	2020 Number
	27	-

### 3 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 December 2020	-	-	-
Additions	74,237	8,000	82,237
At 31 May 2021	74,237	8,000	82,237
<b>Depreciation and impairment</b>			
At 1 December 2020	-	-	-
Depreciation charged in the period	1,156	267	1,423
At 31 May 2021	1,156	267	1,423
<b>Carrying amount</b>			
At 31 May 2021	73,081	7,733	80,814
At 30 November 2020	-	-	-

# Boiler Central Ltd

## Notes to the financial statements (continued) for the period ended 31 May 2021

### 4 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	122,049	-
Other debtors	9,900	-
Prepayments and accrued income	90,924	100
	<u>222,873</u>	<u>100</u>

### 5 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	179,046	-
Corporation tax	8,398	-
Other taxation and social security	204,477	-
Accruals and deferred income	6,402	-
	<u>398,323</u>	<u>-</u>

### 6 Provisions for liabilities

	2021 £	2020 £
Deferred tax liabilities	15,355	-
	<u>15,355</u>	<u>-</u>

### 7 Called up share capital

	2021 Number	2020 Number	2021 £	2020 £
<b>Ordinary share capital</b>				
<b>Issued and fully paid</b>				
A Ordinary Shares of £1 each	10,000	50	10,000	50
B Ordinary Shares of £1 each	-	50	-	50
	<u>10,000</u>	<u>100</u>	<u>10,000</u>	<u>100</u>

### 8 Company information

Boiler Central Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Admiral House, 100 Thornes Lane, Wakefield, West Yorkshire, WF2 7QX.