

**THE BOUNDARY (POTTON) LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 30TH JUNE 2020 TO 31ST AUGUST 2021**

Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

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FOR THE PERIOD 30TH JUNE 2020 TO 31ST AUGUST 2021

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**THE BOUNDARY (POTTON) LTD**

**COMPANY INFORMATION  
FOR THE PERIOD 30TH JUNE 2020 TO 31ST AUGUST 2021**

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**DIRECTORS:**

R L Dear  
N C Dear

**REGISTERED OFFICE:**

The Hollow  
Biggleswade Road  
Potton  
Bedfordshire  
SG19 2LX

**REGISTERED NUMBER:**

12707372 (England and Wales)

**ACCOUNTANTS:**

Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
THE BOUNDARY (POTTON) LTD**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Boundary (Potton) Ltd for the period ended 31st August 2021 which comprise the Income Statement, Abridged Statement of Financial Position, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of The Boundary (Potton) Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Boundary (Potton) Ltd and state those matters that we have agreed to state to the Board of Directors of The Boundary (Potton) Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Boundary (Potton) Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Boundary (Potton) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of The Boundary (Potton) Ltd. You consider that The Boundary (Potton) Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of The Boundary (Potton) Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

7th March 2022

**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
**31ST AUGUST 2021**

	Notes	£
<b>FIXED ASSETS</b>		
Intangible assets	5	35,333
Property, plant and equipment	6	944
		<u>36,277</u>
<b>CURRENT ASSETS</b>		
Debtors		5,367
Cash at bank and in hand		20,372
		<u>25,739</u>
<b>CREDITORS</b>		
Amounts falling due within one year		<u>(28,170)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(2,431)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>33,846</u>
<b>CAPITAL AND RESERVES</b>		
Called up share capital	8	40,000
Retained earnings		<u>(6,154)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>33,846</u>

The notes form part of these financial statements

**ABRIDGED STATEMENT OF FINANCIAL POSITION - continued  
31ST AUGUST 2021**

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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st August 2021 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.

All the members have consented to the preparation of an abridged Statement of Financial Position for the period ended 31st August 2021 in accordance with Section 444(2A) of the Companies Act 2006.

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 23rd February 2022 and were signed on its behalf by:

R L Dear - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 30TH JUNE 2020 TO 31ST AUGUST 2021

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1. **STATUTORY INFORMATION**

The Boundary (Potton) Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Significant judgements and estimates**

No significant judgements or estimates have had to be made by the directors in preparing these financial statements.

**Revenue**

Revenue represents the total invoice value, excluding value added tax, trade discounts and all other direct taxes made during the year.

**Revenue recognition**

Revenue is recognised when goods have been delivered and services supplied to customers such that risks and rewards of ownership have transferred to them.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2021, is being amortised evenly over its estimated useful life of ten years.

**Property, plant and equipment**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 25% on cost

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 30TH JUNE 2020 TO 31ST AUGUST 2021

3. ACCOUNTING POLICIES - continued

**Tax**

Tax for the period 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 tax 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 statement of financial position date.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 9 .

5. INTANGIBLE FIXED ASSETS

	Totals £
<b>Cost</b>	
Additions	40,000
At 31st August 2021	<u>40,000</u>
<b>Amortisation</b>	
Amortisation for period	4,667
At 31st August 2021	<u>4,667</u>
<b>Net book value</b>	
At 31st August 2021	<u>35,333</u>

6. PROPERTY, PLANT AND EQUIPMENT

	Totals £
<b>Cost</b>	
Additions	1,030
At 31st August 2021	<u>1,030</u>
<b>Depreciation</b>	
Charge for period	86
At 31st August 2021	<u>86</u>
<b>Net book value</b>	
At 31st August 2021	<u>944</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 30TH JUNE 2020 TO 31ST AUGUST 2021

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7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£
Within one year	<u>2,025</u>

8. CALLED UP SHARE CAPITAL

Allotted and issued:

Number:	Class:	Nominal value:	£
40,000	Ordinary	£1	<u>40,000</u>

40,000 Ordinary shares of £1 each were allotted at par during the period.

9. PARENT RELATIONSHIPS

The parent undertaking and ultimate holding company is Jakey Group Limited, a company incorporated in England and Wales. The registered office of Jakey Group Limited is Richmond House, Walkern Road, Stevenage, Hertfordshire, SG1 3QP.

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.