

**REGISTERED NUMBER: 07907526 (England and Wales)**

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

FOR

BORTON MANAGEMENT SERVICES LIMITED

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FOR THE YEAR ENDED 31ST MARCH 2023

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BORTON MANAGEMENT SERVICES LIMITED

COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2023

<b>DIRECTOR:</b>	J B Borton
<b>REGISTERED OFFICE:</b>	25 Grosvenor Road Wrexham LL11 1BT
<b>REGISTERED NUMBER:</b>	07907526 (England and Wales)
<b>ACCOUNTANTS:</b>	M. D. Coxey and Co. Limited Chartered Accountants 25 Grosvenor Road Wrexham LL11 1BT
<b>BANKERS:</b>	Santander Business Banking Bridle Road Bootle Liverpool Merseyside L30 4GB

BALANCE SHEET  
31ST MARCH 2023

	Notes	31.3.23 £	£	31.3.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		350		485
<b>CURRENT ASSETS</b>					
Debtors	5	958		5,347	
Cash at bank		<u>4,070</u>		<u>390</u>	
		5,028		5,737	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>18,257</u>		<u>17,545</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(13,229)</u>		<u>(11,808)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(12,879)		(11,323)
<b>PROVISIONS FOR LIABILITIES</b>	7		<u>66</u>		<u>92</u>
<b>NET LIABILITIES</b>			<u>(12,945)</u>		<u>(11,415)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>(13,045)</u>		<u>(11,515)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(12,945)</u>		<u>(11,415)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 9th May 2023 and were signed by:

J B Borton - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023

1. **STATUTORY INFORMATION**

Borton Management Services Limited 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.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared on a going concern basis on the assumption that the support of the providers of finance will be continued. If this support is withdrawn, adjustments would have to be made to reduce the value of assets to their recoverable amounts, to provide for any further liabilities that might arise and to reclassify fixed assets and long term liabilities as current assets and current liabilities.

**Tangible fixed assets**

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

**Taxation**

Taxation for the year 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 taxation 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 balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1st April 2022	
and 31st March 2023	<u>901</u>
<b>DEPRECIATION</b>	
At 1st April 2022	416
Charge for year	<u>135</u>
At 31st March 2023	<u>551</u>
<b>NET BOOK VALUE</b>	
At 31st March 2023	<u>350</u>
At 31st March 2022	<u>485</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Tax	-	4,749
VAT	224	190
Prepayments	<u>734</u>	<u>408</u>
	<u>958</u>	<u>5,347</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors	-	1
Directors' current accounts	17,936	17,124
Accruals	<u>321</u>	<u>420</u>
	<u>18,257</u>	<u>17,545</u>

7. **PROVISIONS FOR LIABILITIES**

	31.3.23	31.3.22
	£	£
Deferred tax	<u>66</u>	<u>92</u>
		Deferred tax
		£
Balance at 1st April 2022		92
Movement in the year due to:-		
Changes in tax allowances		<u>(26)</u>
Balance at 31st March 2023		<u>66</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

8. **RELATED PARTY DISCLOSURES**

During the year use of house was paid to J B Borton amounting to £208 (2022: £208)

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.