REGISTERED NUMBER: 09123776 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 July 2024

for

Boyle Highway Training Limited

Contents of the Financial Statements
for the Year Ended 31 July 2024

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

DIRECTOR:	Benjamin Boyle
REGISTERED OFFICE:	4 Capricorn Centre Cranes Farm Road Basildon Essex SS14 3JJ
REGISTERED NUMBER:	09123776 (England and Wales)
ACCOUNTANTS:	Vellender Lewis Accountants Limited 4 Capricorn Centre Cranes Farm Road Basildon Essex SS14 3JJ

Statement of Financial Position
31 July 2024

	Notes	31.7.24 £	31.7.23 £
CURRENT ASSETS			
Stocks		52,744	51,983
Debtors	4	2,192	-
Cash at bank and in hand		876	7,952
		55,812	59,935
CREDITORS			
Amounts falling due within one year	5	38,484	41,793
NET CURRENT ASSETS		17,328	18,142
TOTAL ASSETS LESS CURRENT LIABILITIES		17,328	18,142
CREDITORS			
Amounts falling due after more than one year	6	2,085	4,179
NET ASSETS		15,243	13,963
CAPITAL AND RESERVES			
Called up share capital		102	102
Retained earnings		15,141	13,861
SHAREHOLDERS' FUNDS		15,243	13,963

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 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 2 December 2024 and were signed by:

Benjamin Boyle - Director

1. STATUTORY INFORMATION

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 (2023 - NIL).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Amounts owed by group undertakings	2,192	-

continued...

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Bank loans and overdrafts	2,052	2,002
Trade creditors	1	3,879
Taxation and social security	2,350	1,068
Other creditors	34,081	34,844
	38,484	41,793

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.24	31.7.23
	£	£
Bank loans	2,085	4,179

7. ULTIMATE CONTROLLING PARTY

The company is controlled by Mr Benjamin Boyle by virtue of a major shareholding.

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.