

Black Hat Consulting Ltd**Registered number:** 08166328**Statement of Financial Position
as at 31 August 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	2,202	1,231
Current assets			
Debtors	4	478	3,264
Cash at bank and in hand		220,239	228,320
		<u>220,717</u>	<u>231,584</u>
Creditors: amounts falling due within one year	5	(1,741)	(9,190)
Net current assets		<u>218,976</u>	<u>222,394</u>
Net assets		<u>221,178</u>	<u>223,625</u>
Capital and reserves			
Called up share capital		200	200
Profit and loss account		220,978	223,425
Shareholders' funds		<u>221,178</u>	<u>223,625</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

P Kent

Director

Approved by the board on 29 November 2023

Black Hat Consulting Ltd
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 Section 1a small entities, the financial reporting standard applicable in the UK and the Republic of Ireland.

Going concern

The company ceased trading in the prior year. The accounts have, therefore, not been produced on a going concern basis, with all assets being valued at their net realisable value.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% reducing balance
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Creditors

Short term creditors are measured at transaction price. Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees and directors

	2023	2022
	Number	Number
Average number of directors and persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 September 2022	6,109
Additions	1,705
At 31 August 2023	<u>7,814</u>
Depreciation	
At 1 September 2022	4,878
Charge for the year	734
At 31 August 2023	<u>5,612</u>
Net book value	
At 31 August 2023	<u>2,202</u>
At 31 August 2022	<u>1,231</u>

4 Debtors	2023 £	2022 £
Other debtors	<u>478</u>	<u>3,264</u>

5 Creditors: amounts falling due within one year	2023 £	2022 £
Trade creditors	42	170
Accruals	480	965
Corporation tax	449	8,055
Other taxes and social security costs	770	-
	<u>1,741</u>	<u>9,190</u>

6 Loans to directors				
Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
P Kent				
Repayable on demand	3,010	-	2,779	231
	<u>3,010</u>	<u>-</u>	<u>2,779</u>	<u>231</u>

7 Other information

Black Hat Consulting Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Halsted Tilford Road

Tilford

Farnham

GU10 2DE

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.