

Registered Number 08297708

BLACK MOUNTAIN (EUROPE) LTD

Abbreviated Accounts

31 December 2014

Abbreviated Balance Sheet as at 31 December 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Tangible assets	2	15,786	18,552
		<u>15,786</u>	<u>18,552</u>
Current assets			
Debtors		27,386	412
Cash at bank and in hand		1,257	7,572
		<u>28,643</u>	<u>7,984</u>
Creditors: amounts falling due within one year		<u>(52,699)</u>	<u>(33,483)</u>
Net current assets (liabilities)		<u>(24,056)</u>	<u>(25,499)</u>
Total assets less current liabilities		<u>(8,270)</u>	<u>(6,947)</u>
Total net assets (liabilities)		<u>(8,270)</u>	<u>(6,947)</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		(8,272)	(6,949)
Shareholders' funds		<u>(8,270)</u>	<u>(6,947)</u>

- For the year ending 31 December 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 15 July 2015

And signed on their behalf by:

S I B Fedor, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 33% reducing balance

Motor vehicles - 25% reducing balance

Other accounting policies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of transactions. All differences are taken to the Profit and Loss account.

2 Tangible fixed assets

	£
Cost	
At 1 January 2014	20,761
Additions	2,938
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2014	<u>23,699</u>
Depreciation	
At 1 January 2014	2,209
Charge for the year	5,704
On disposals	-
At 31 December 2014	<u>7,913</u>
Net book values	
At 31 December 2014	<u><u>15,786</u></u>
At 31 December 2013	<u><u>18,552</u></u>

3 Called Up Share Capital

Allotted, called up and fully paid:

2014

2013

	£	£
2 Ordinary shares of £1 each	2	2

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