**REGISTERED NUMBER: SC288957 (Scotland)**

# BLACK ORCHID GROUP LTD.

## ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2016

JRD Partnership Ltd
Chartered Accountants
11 Portland Road
Kilmarnock
Ayrshire
KA1 2BT

**BLACK ORCHID GROUP LTD. (REGISTERED NUMBER: SC288957)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**
**FOR THE YEAR ENDED 31ST AUGUST 2016**


| | Page |
|---|---|
| **Company Information** | 1 |
| **Abbreviated Balance Sheet** | 2 |
| **Notes to the Abbreviated Accounts** | 4 |

## COMPANY INFORMATION
## FOR THE YEAR ENDED 31ST AUGUST 2016

| | |
|---|---|
| **DIRECTOR:** | J M Welsh |
| **SECRETARY:** | S Welsh |
| **REGISTERED OFFICE:** | 74 St Quivox Road<br>Prestwick<br>Ayrshire<br>KA9 1JF |
| **REGISTERED NUMBER:** | SC288957 (Scotland) |
| **ACCOUNTANTS:** | JRD Partnership Ltd<br>Chartered Accountants<br>11 Portland Road<br>Kilmarnock<br>Ayrshire<br>KA1 2BT |
| **BANKERS:** | Bank of Scotland<br>30/34 King Street<br>Kilmarnock<br>KA1 1NP |

## ABBREVIATED BALANCE SHEET
## 31ST AUGUST 2016

| | Notes | 2016 £ | £ | 2015 £ | £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Investments | 2 | | 2 | | 2 |
| **CURRENT ASSETS** | | | | | |
| Debtors | | 2,500 | | 2,500 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | | 10,698 | | 10,398 | |
| **NET CURRENT LIABILITIES** | | | (8,198) | | (7,898) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | (8,196) | | (7,896) |
| **CAPITAL AND RESERVES** | | | | | |
| Called up share capital | 3 | | 2 | | 2 |
| Profit and loss account | | | (8,198) | | (7,898) |
| **SHAREHOLDERS' FUNDS** | | | (8,196) | | (7,896) |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2016 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes form part of these abbreviated accounts

## ABBREVIATED BALANCE SHEET - continued
## 31ST AUGUST 2016

The financial statements were approved by the director on 26th May 2017 and were signed by:

J M Welsh - Director

The notes form part of these abbreviated accounts

## 1. ACCOUNTING POLICIES

**Accounting convention**
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Preparation of consolidated financial statements**
The financial statements contain information about Black Orchid Group Ltd. as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

The 2013 financial statements included this investment and related debtors under associated companies rather than group undertakings - accordingly the 2013 comparatives have been restated.

## 2. FIXED ASSET INVESTMENTS

| | Investments other than loans £ |
|---|---|
| **COST** | |
| At 1st September 2015 and 31st August 2016 | 2 |
| **NET BOOK VALUE** | |
| At 31st August 2016 | 2 |
| At 31st August 2015 | 2 |

## 3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2016 £ | 2015 £ |
|---|---|---|---|---|
| 2 | Ordinary | £1 | 2 | 2 |

## 4. RELATED PARTY DISCLOSURES

The director has advanced the company an interest free loan of £10,213 (2015 - £9,913). There is no fixed term of repayment.

The company has a wholly owned subsidiary - Vape88 Ltd., a company incorporated in Scotland which is involved with the internet trading of E-cigs. The most recent published accounts, for the year to 30th June, 2015, showed a deficit in net assets of £4,065 and a loss for the year of £952.

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.