

COMPANY REGISTRATION NUMBER SC337129

BLACK ENGINEERING & DESIGN LIMITED
ABBREVIATED ACCOUNTS
30 JUNE 2012

TUESDAY



S27CXKBE

SCT

30/04/2013

#772

COMPANIES HOUSE

BILL SMITH
Accountant
Suite 6
Braehead Way Shopping Centre
Braehead Way
Bridge of Don
Aberdeen

BLACK ENGINEERING & DESIGN LIMITED

ABBREVIATED BALANCE SHEET

30 JUNE 2012

	Note	2012	2011
		£	£
FIXED ASSETS	2		
Tangible assets		3,122	4,162
CURRENT ASSETS			
Debtors		76,543	61,416
Cash at bank and in hand		165	33
		<u>76,708</u>	<u>61,449</u>
CREDITORS: Amounts falling due within one year		<u>79,199</u>	<u>65,463</u>
NET CURRENT LIABILITIES		<u>(2,491)</u>	<u>(4,014)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>631</u>	<u>148</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4	2	2
Profit and loss account		629	146
SHAREHOLDERS' FUNDS		<u>631</u>	<u>148</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 4 form part of these abbreviated accounts.

BLACK ENGINEERING & DESIGN LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 JUNE 2012

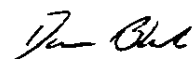
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 26 April 2013.



MR D J BLACK

Company Registration Number: SC337129

The notes on pages 3 to 4 form part of these abbreviated accounts.

BLACK ENGINEERING & DESIGN LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2012

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

BLACK ENGINEERING & DESIGN LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2012

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 July 2011 and 30 June 2012	<u>7,079</u>
DEPRECIATION	
At 1 July 2011	2,917
Charge for year	<u>1,040</u>
At 30 June 2012	<u>3,957</u>
NET BOOK VALUE	
At 30 June 2012	<u>3,122</u>
At 30 June 2011	<u>4,162</u>

3. DIRECTOR'S CURRENT ACCOUNTS

Movements on the director account during the year were as follows:

	Balance brought forward £	Movement in year £	Balance carried forward £
D J Black	<u>(44,840)</u>	<u>(11,114)</u>	<u>(55,954)</u>

There is no interest paid on the outstanding balance.

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>