Registered Number SC337129

Black Engineering & Design Limited

Abbreviated Accounts

30 June 2015

Black Engineering & Design Limited **Registered Number SC337129**

Balance Sheet as at 30 June 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets	2				
Tangible			9,723		5,571
			9,723		5,571
Current assets					
Debtors		12,596		19,700	
Cash at bank and in hand		282		15,455	
Total current assets		12,878		35,155	
Creditors: amounts falling due within one year		(22,428)		(39,774)	
Net current assets (liabilities)			(9,550)		(4,619)
Total assets less current liabilities			173		952
Total net assets (liabilities)			173		952
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			171		950

Shareholders funds	173	952

a. For the year ending 30 June 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 31 March 2016

And signed on their behalf by:
Mr D J Black, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 June 2015

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.

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.

Fixed Assets

All fixed assets are initially recorded at cost.

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% Reducing balance

2 **Fixed Assets**

	Tangible Assets	Total
Cost or valuation	**£**	**£**
At 01 July 2014	13,859	13,859
Additions	7,396	7,396
At 30 June 2015	21,255	21,255

Depreciation

At 01 July 2014	8,288	8,288
Charge for year	3,244	3,244
At 30 June 2015	11,532	11,532
Net Book Value		
At 30 June 2015	9,723	9,723
At 30 June 2014	5,571	5,571

3 **Creditors: amounts falling due after more than one year**

4 **Share capital**

	2015	2014
	£	£
Authorised share capital:		
1000 Ordinary of £1 each	1,000	1,000
Allotted, called up and fully paid:		
2 Ordinary of £1 each	2	2