

COMPANY REGISTRATION NUMBER SC337129

BLACK ENGINEERING & DESIGN LIMITED

ABBREVIATED ACCOUNTS

30 June 2016

BILL SMITH

Accountant

Suite 6

Braehead Way Shopping Centre

Braehead Way

Bridge of Don

Aberdeen

BLACK ENGINEERING & DESIGN LIMITED**ABBREVIATED BALANCE SHEET****30 June 2016**

		2016	2015
	Note	£	£
FIXED ASSETS	2		
Tangible assets		8,019	9,723
		-----	-----
CURRENT ASSETS			
Debtors		3,091	12,596
Cash at bank and in hand		2,623	282
		-----	-----
		5,714	12,878
CREDITORS: Amounts falling due within one year		13,503	22,428
		-----	-----
NET CURRENT LIABILITIES		(7,789)	(9,550)
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		230	173
		-----	-----
CAPITAL AND RESERVES			
Called up equity share capital	3	2	2
Profit and loss account		228	171
		-----	-----
SHAREHOLDERS' FUNDS		230	173
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For the year ended 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 31 March 2017 .

Mr D J Black

Company Registration Number: SC337129

BLACK ENGINEERING & DESIGN LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2016

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 January 2015).

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.

2. FIXED ASSETS

Tangible Assets

£

COST

At 1 July 2015	21,255
Additions	2,035
Disposals	(1,063)

At 30 June 2016 **22,227**

DEPRECIATION

At 1 July 2015	11,532
Charge for year	2,676

At 30 June 2016 **14,208**

NET BOOK VALUE

At 30 June 2016 **8,019**

At 30 June 2015 9,723

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £ 1 each	2	2	2	2
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