Company Registration No. SC694921 (Scotland)

BLACK FLAMENGO LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

BLACK FLAMENGO LTD
UNAUDITED ACCOUNTS
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BLACK FLAMENGO LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2024

Directors	Claire Craxton Werner Kriel
Company Number	SC694921 (Scotland)
Registered Office	1 WOODLANDS GATE THORNLIEBANK GLASGOW G46 7SS SCOTLAND
Accountants	Lavelle Business Consultancy Ltd 1 Woodlands Gate Thornliebank Glasgow G46 7SS

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BLACK FLAMENGO LTD FOR THE YEAR ENDED 30 APRIL 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Black Flamengo Ltd for the year ended 30 April 2024 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-june-2020.

This report is made solely to the Board of Directors of Black Flamengo Ltd, as a body, in accordance with the terms of our engagement letter dated 7 April 2021. Our work has been undertaken solely to prepare for your approval the accounts of Black Flamengo Ltd and state those matters that we have agreed to state to the Board of Directors of Black Flamengo Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-june-2020. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Black Flamengo Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Black Flamengo Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Black Flamengo Ltd. You consider that Black Flamengo Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Black Flamengo Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Lavelle Business Consultancy Ltd
Chartered Accountants

1 Woodlands Gate
Thornliebank
Glasgow
G46 7SS

17 May 2024

BLACK FLAMENGO LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	4,231	1,632
Current assets			
Debtors	5	31,108	22,332
Cash at bank and in hand		6,238	21,933
		37,346	44,265
Creditors: amounts falling due within one year	6	(33,281)	(39,498)
Net current assets		4,065	4,767
Net assets		8,296	6,399
Capital and reserves			
Called up share capital	7	2	2
Profit and loss account		8,294	6,397
Shareholders' funds		8,296	6,399

For the year ending 30 April 2024 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 17 May 2024 and were signed on its behalf by

Claire Craxton
Director

Company Registration No. SC694921

1 Statutory information

Black Flamengo Ltd is a private company, limited by shares, registered in Scotland, registration number SC694921. The registered office is 1 WOODLANDS GATE, THORNLIEBANK, GLASGOW, G46 7SS, SCOTLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation
The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency
The accounts are presented in £ sterling.

Tangible fixed assets and depreciation
Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	20% on a straight line basis

4 Tangible fixed assets

	Fixtures & fittings
	£
Cost or valuation	At cost
At 1 May 2023	2,550
Additions	3,657
At 30 April 2024	6,207
Depreciation	
At 1 May 2023	918
Charge for the year	1,058
At 30 April 2024	1,976
Net book value	
At 30 April 2024	4,231
At 30 April 2023	1,632

5 Debtors

	2024	2023
	£	£
Amounts falling due within one year		
Trade debtors	30,297	21,560
Other debtors	811	772
	31,108	22,332

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
VAT	8,543	8,264
Taxes and social security	18,468	17,063
Loans from directors	3,370	12,671
Accruals	2,900	1,500
	33,281	39,498

7 Share capital

	2024	2023
	£	£
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2

8 Average number of employees

During the year the average number of employees was 2 (2023: 2).

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.