

**Black Orange Limited**

Abbreviated Unaudited Financial Statements

Period Ended

30 September 2001



**BDO Stoy Hayward**  
Chartered Accountants

# **BLACK ORANGE LIMITED**

**Abbreviated unaudited financial statements for the period ended 30 September 2001**

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Directors

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## **Directors**

John Edward Mason  
Scott Mason  
Maurice Miller

## **Secretary and registered office**

Maurice Miller, 7-9 Irwell Terrace, Bacup, Lancashire, OL13 9AJ

## **Company number**

4059524

## **Accountants**

BDO Stoy Hayward, 7-9 Irwell Terrace, Bacup, Lancashire, OL13 9AJ

# **BLACK ORANGE LIMITED**

## **Accountants' Report on the Unaudited Financial Statements**

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### **To the directors of Black Orange Limited**

As described on the balance sheet you are responsible for the preparation of the abbreviated financial statements for the period ended 30 September 2001, set out on pages 2 to 3, and you consider that the company is exempt from an audit under section 249A(1) of the Companies Act 1985. In accordance with your instructions, and to assist you fulfil your statutory responsibilities, we have compiled, without carrying out an audit, these abbreviated financial statements from the accounting records and information and explanations supplied to us.



**BDO STOY HAYWARD**

*Chartered Accountants*

7-9 Irwell Terrace

Bacup

Lancashire

OL13 9AJ

21 January 2002

# BLACK ORANGE LIMITED

## Balance sheet at 30 September 2001

	Note	2001 £	£
<b>Fixed assets</b>			
Tangible assets	2		8,326
<b>Current assets</b>			
Work in progress		13,600	
Debtors		6,652	
Cash at bank and in hand		1,086	
		21,338	
<b>Creditors: amounts falling due within one year</b>		(27,167)	
<b>Net current liabilities</b>			(5,829)
<b>Net assets</b>			2,497
<b>Capital and reserves</b>			
Called up share capital	3		100
Profit and loss account			2,397
<b>Equity shareholders' funds</b>			2,497

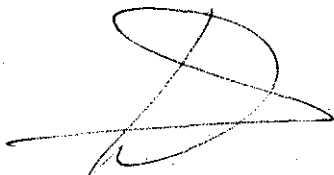
The directors have taken advantage of the exemption conferred by S.249A(1) not to have these financial statements audited and confirm that no notice has been deposited under S.249B(2) of the Companies Act 1985. The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with S.221 of the Companies Act 1985; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2001 and of its profit for the period then ended in accordance with the requirement of S.226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The abbreviated unaudited financial statements were approved by the Board on 21 January 2002

S Mason  
Director



The notes on page 3 form part of these abbreviated unaudited financial statements.

## BLACK ORANGE LIMITED

Notes forming part of the abbreviated unaudited financial statements for the period ended 30 September 2001

### 1 Accounting policies

The unaudited financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards. The following principal accounting policies have been applied:

#### *Turnover*

Turnover represents sales to outside customers at invoiced amounts less value added tax.

#### *Stocks and work in progress*

Stocks and work in progress are valued at the lower of cost and net realisable value.

#### *Depreciation*

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets at the following rates:

Computer equipment	-	33 $\frac{1}{3}$ % per annum straight-line basis
Fixtures, fittings and equipment	-	15% per annum reducing balance basis

### 2 Tangible assets

	Total £
<i>Cost</i>	
Additions	11,319
Disposals	(1,595)
	<hr/>
<b>At 30 September 2001</b>	<b>9,724</b>
	<hr/>
<i>Depreciation</i>	
Provided for the period and at 30 September 2001	1,398
	<hr/>
<i>Net book value</i>	
<b>At 30 September 2001</b>	<b>8,326</b>
	<hr/> <hr/>

### 3 Share capital

	30.09.01 £
<b>Authorised</b>	
500,000 Ordinary shares of £1 each	500,000
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<b>Allotted, called up and fully paid</b>	
100 Ordinary shares of £1 each	100
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