Registration number: 04948718

Black Dog French Polishing Services Ltd

Annual Report and Unaudited Financial Statements

for the Year Ended 31 October 2019

(Prepared in accordance with FRS 102 Section 1A - Filleted)

William Price & Company
Westbury Court
Church Road
Westbury on Trym
Bristol
BS9 3EF

Black Dog French Polishing Services Ltd

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Black Dog French Polishing Services Ltd

Company Information

Directors	Mrs Catherine Gumbleton Mr Mark Snowdon
Company secretary	Mrs Catherine Gumbleton
Registered office	Unit 1 Leighton Court Farm Lower Eggleton Ledbury Hereford HR8 2UN
Accountants	William Price & Company Westbury Court Church Road Westbury on Trym Bristol BS9 3EF

Black Dog French Polishing Services Ltd

(Registration number: 04948718)
Balance Sheet as at 31 October 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	4	5,936	7,358
Current assets			
Stocks	5	-	495
Debtors	6	494	-
Cash at bank and in hand		6,191	8,518
		6,685	9,013
Creditors: Amounts falling due within one year	7	(18,083)	(16,761)
Net current liabilities		(11,398)	(7,748)
Net liabilities		(5,462)	(390)
Capital and reserves			
Called up share capital		99	99
Profit and loss account		(5,561)	(489)
Total equity		(5,462)	(390)

For the financial year ending 31 October 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 27 April 2020 and signed on its behalf by:

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Mrs Catherine Gumbleton
Company secretary and director

The notes on pages 3 to 6 form an integral part of these financial statements.

Black Dog French Polishing Services Ltd

Notes to the Financial Statements for the Year Ended 31 October 2019

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:
Unit 1 Leighton Court Farm
Lower Eggleton
Ledbury
Hereford
HR8 2UN

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are presented in sterling.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture, Fittings & Equipment	7 Years Straight Line
Plant & Machinery	7 Years Straight Line
Motor Vehicles	4 Years Straight Line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.
The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 2 (2018 - 2).

4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Plant & Machinery £	Total £
Cost or valuation				
At 1 November 2018	9,796	10,164	22,326	42,286
Additions	1,583	-	-	1,583
At 31 October 2019	11,379	10,164	22,326	43,869
Depreciation				
At 1 November 2018	8,679	9,411	16,838	34,928
Charge for the year	837	250	1,918	3,005
At 31 October 2019	9,516	9,661	18,756	37,933
Carrying amount				
At 31 October 2019	1,863	503	3,570	5,936
At 31 October 2018	1,117	753	5,488	7,358

5 Stocks

	2019 £	2018 £
Stock	-	495

6 Debtors

	2019 £	2018 £
Trade debtors	150	-
Other debtors	344	-
	494	-

7 Creditors

Creditors: amounts falling due within one year

	2019 £	2018 £
Due within one year		
Trade creditors	693	1,792
Taxation and social security	-	422
Accruals and deferred income	1,212	1,140
Other creditors	16,178	13,407
	18,083	16,761

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.