

BLACK DOG FRENCH POLISHING SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

William Price & Co Limited
Chartered Accountants
Westbury Court Church Road
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Bristol
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Black Dog French Polishing Services Ltd
Financial Statements
For The Year Ended 31 October 2023

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Black Dog French Polishing Services Ltd
Balance Sheet
As At 31 October 2023

Registered number: 04948718

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		5,697		5,394
			5,697		5,394
CURRENT ASSETS					
Stocks	5	1,600		1,000	
Debtors	6	3		330	
Cash at bank and in hand		15,967		13,090	
		17,570		14,420	
Creditors: Amounts Falling Due Within One Year	7	(3,781)		(2,231)	
NET CURRENT ASSETS (LIABILITIES)			13,789		12,189
TOTAL ASSETS LESS CURRENT LIABILITIES			19,486		17,583
Creditors: Amounts Falling Due After More Than One Year	8		(11,394)		(15,008)
NET ASSETS			8,092		2,575
CAPITAL AND RESERVES					
Called up share capital	9		99		99
Profit and Loss Account			7,993		2,476
SHAREHOLDERS' FUNDS			8,092		2,575

Black Dog French Polishing Services Ltd
Balance Sheet (continued)
As At 31 October 2023

For the year ending 31 October 2023 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs C Gumbleton

Director

5 March 2024

The notes on pages 3 to 5 form part of these financial statements.

Black Dog French Polishing Services Ltd
Notes to the Financial Statements
For The Year Ended 31 October 2023

1. General Information

Black Dog French Polishing Services Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 04948718. The registered office is Unit 1 Leighton Court Farm, Lower Eggleton, Ledbury, Hereford, HR8 2UN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	7 Years
Motor Vehicles	4 Years
Computer Equipment	7 Years

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

Black Dog French Polishing Services Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2023

2.5. Taxation

Income tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 2)

4. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 November 2022	10,728	2,612	13,340
Additions	1,755	460	2,215
As at 31 October 2023	<u>12,483</u>	<u>3,072</u>	<u>15,555</u>
Depreciation			
As at 1 November 2022	6,459	1,487	7,946
Provided during the period	1,476	436	1,912
As at 31 October 2023	<u>7,935</u>	<u>1,923</u>	<u>9,858</u>
Net Book Value			
As at 31 October 2023	<u>4,548</u>	<u>1,149</u>	<u>5,697</u>
As at 1 November 2022	<u>4,269</u>	<u>1,125</u>	<u>5,394</u>

5. Stocks

	2023	2022
	£	£
Stock	1,600	1,000
	<u>1,600</u>	<u>1,000</u>

Black Dog French Polishing Services Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2023

6. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	-	330
Other taxes and social security	3	-
	<u>3</u>	<u>330</u>
	<u>3</u>	<u>330</u>

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Other taxes and social security	-	66
Other creditors	2,101	725
Accruals and deferred income	1,680	1,440
	<u>3,781</u>	<u>2,231</u>
	<u>3,781</u>	<u>2,231</u>

8. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Other creditors	11,394	15,008
	<u>11,394</u>	<u>15,008</u>
	<u>11,394</u>	<u>15,008</u>

9. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	99	99
	<u>99</u>	<u>99</u>
	<u>99</u>	<u>99</u>

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.