

COMPANY REGISTRATION NUMBER: 7273254

Little Black Boat Ltd

Filleted Unaudited Financial Statements

30 June 2023

Little Black Boat Ltd

Financial Statements

Year ended 30 June 2023

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Little Black Boat Ltd

Chartered Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Little Black Boat Ltd

Year ended 30 June 2023

As described on the statement of financial position, the director of the company is responsible for the preparation of the financial statements for the year ended 30 June 2023, which comprise the statement of financial position and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

HARPER SHELDON LIMITED Chartered Accountants

Midway House Staverton Technology Park Herrick Way, Staverton Cheltenham, Glos. GL51 6TQ

23 March 2024

Little Black Boat Ltd
Statement of Financial Position

30 June 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	5	—	166
Current assets			
Debtors	6	4,811	160
Cash at bank and in hand		59,779	84,807
		-----	-----
		64,590	84,967
Creditors: amounts falling due within one year	7	(39,703)	(39,575)
		-----	-----
Net current assets		24,887	45,392
		-----	-----
Total assets less current liabilities		24,887	45,558
		-----	-----
Net assets		24,887	45,558
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Little Black Boat Ltd

Statement of Financial Position *(continued)*

30 June 2023

	Note	2023 £	2022 £
Capital and reserves			
Called up share capital		1	1
Profit and loss account		24,886	45,557
		-----	-----
Shareholder funds		24,887	45,558
		-----	-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 23 March 2024 , and are signed on behalf of the board by:

J.A. Pritchard

Director

Company registration number: 7273254

Little Black Boat Ltd

Notes to the Financial Statements

Year ended 30 June 2023

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Midway House, Staverton Technology Park, Herrick Way, Staverton, Cheltenham, Glos, GL51 6TQ.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation

The taxation expense represents the amount of current tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	40% reducing balance
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Defined contribution pension scheme

The company contributes to a pension scheme for the benefit of its director. The scheme is a defined contribution scheme and the contributions are charged to the profit and loss account as they are paid. The assets of the scheme are held separately from those of the company.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2022: 1).

5. Tangible assets

	Equipment
	£
Cost	
At 1 July 2022	2,675
Disposals	(2,675)

At 30 June 2023	—

Depreciation	
At 1 July 2022	2,509
Charge for the year	65
Disposals	(2,574)

At 30 June 2023	—

Carrying amount	
At 30 June 2023	—

At 30 June 2022	166

6. Debtors

	2023	2022
	£	£
Other debtors	4,811	160
	-----	----

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Social security and other taxes	48	—
Other creditors	39,655	39,575
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	39,703	39,575
	-----	-----

Other creditors include the director's loan account of £39,155 (2022 - £39,075). The director has not charged interest on her loan to the company.

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.