

Registered Number 07520381

BLACK ASTRUM LIMITED

Abbreviated Accounts

29 February 2016

Abbreviated Balance Sheet as at 29 February 2016

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	2	2,368	-
		<u>2,368</u>	<u>-</u>
Current assets			
Stocks		2,415	2,415
Debtors		21,607	280
Cash at bank and in hand		2,840	731
		<u>26,862</u>	<u>3,426</u>
Creditors: amounts falling due within one year		<u>(47,894)</u>	<u>(28,484)</u>
Net current assets (liabilities)		<u>(21,032)</u>	<u>(25,058)</u>
Total assets less current liabilities		<u>(18,664)</u>	<u>(25,058)</u>
Total net assets (liabilities)		<u>(18,664)</u>	<u>(25,058)</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		(18,666)	(25,060)
Shareholders' funds		<u>(18,664)</u>	<u>(25,058)</u>

- For the year ending 29 February 2016 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30 November 2016

And signed on their behalf by:
Sufian Khawaja, Director

Notes to the Abbreviated Accounts for the period ended 29 February 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of services falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings

and equipment - 25% straight line

Other accounting policies

Stock

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

2 Tangible fixed assets

	£
Cost	
At 1 March 2015	-
Additions	2,538
Disposals	-
Revaluations	-
Transfers	-
At 29 February 2016	<u>2,538</u>
Depreciation	
At 1 March 2015	-
Charge for the year	170
On disposals	-
At 29 February 2016	<u>170</u>

Net book values

At 29 February 2016	<u>2,368</u>
At 28 February 2015	<u>-</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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