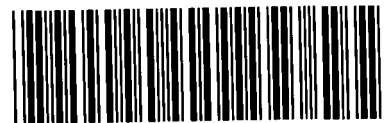


Registration number: SC340393

# Blackhall Consulting Limited

Unaudited Abbreviated Accounts  
for the Year Ended 31 March 2016

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COMPANIES HOUSE

Williamsons - Chartered Accountants  
Rosewood  
Raemoir Road  
Banchory  
Kincardineshire  
AB31 4ET

**Blackhall Consulting Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of  
Blackhall Consulting Limited  
for the Year Ended 31 March 2016**

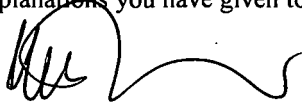
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Blackhall Consulting Limited for the year ended 31 March 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Blackhall Consulting Limited, as a body, in accordance with the terms of our engagement letter dated 13 July 2009. Our work has been undertaken solely to prepare for your approval the accounts of Blackhall Consulting Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Blackhall Consulting Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Blackhall Consulting Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Blackhall Consulting Limited. You consider that Blackhall Consulting Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Blackhall Consulting Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Williamsons - Chartered Accountants  
Rosewood  
Raemoir Road  
Banchory  
Kincardineshire  
AB31 4ET  
5 August 2016

**Blackhall Consulting Limited**  
**(Registration number: SC340393)**  
**Abbreviated Balance Sheet at 31 March 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		160,133	159,970
<b>Current assets</b>			
Debtors		28,867	30,564
Cash at bank and in hand		554,941	482,010
		583,808	512,574
Creditors: Amounts falling due within one year		(31,316)	(38,877)
Net current assets		552,492	473,697
Total assets less current liabilities		712,625	633,667
Provisions for liabilities		(549)	(516)
Net assets		712,076	633,151
<b>Capital and reserves</b>			
Called up share capital	3	10	10
Profit and loss account		712,066	633,141
Shareholders' funds		712,076	633,151


For the year ending 31 March 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 5 August 2016 and signed on its behalf by:

  
 .....  
 Paul Nigel Bowker  
 Director

## **Blackhall Consulting Limited**

### **Notes to the Abbreviated Accounts for the Year Ended 31 March 2016**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

##### **Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	25% straight line basis
Investment property fixtures and fittings	25% straight line basis

##### **Investment properties**

Certain of the company's properties are held for long-term investment. Investment properties are accounted for in accordance with the FRSSE, as follows:

No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This treatment as regards the company's investment properties may be a departure from the requirements of the Companies Act concerning the depreciation of fixed assets. However, these properties are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

##### **Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

## Blackhall Consulting Limited

### Notes to the Abbreviated Accounts for the Year Ended 31 March 2016

..... continued

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

#### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 April 2015	168,218	168,218
Additions	1,591	1,591
At 31 March 2016	<u>169,809</u>	<u>169,809</u>
<b>Depreciation</b>		
At 1 April 2015	8,248	8,248
Charge for the year	1,428	1,428
At 31 March 2016	<u>9,676</u>	<u>9,676</u>
<b>Net book value</b>		
At 31 March 2016	<u>160,133</u>	<u>160,133</u>
At 31 March 2015	<u>159,970</u>	<u>159,970</u>

#### 3 Share capital

##### Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary Shares of £1 each	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>