

BLACK ROCKS GEOLOGICAL SERVICES LIMITED

Abridged Accounts

Period of accounts

Start date: 06 April 2022

End date: 05 April 2023

BLACK ROCKS GEOLOGICAL SERVICES LIMITED

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For the year ended 05 April 2023

Statement of financial position

BLACK ROCKS GEOLOGICAL SERVICES LIMITED
Statement of Financial Position
As at 05 April 2023

		2023		2022
	£	£	£	£
Current assets	81,423		153,990	
Creditors: amount falling due within one year	(42,092)		(64,848)	
	<hr/>		<hr/>	
Net current assets		39,331		89,142
		<hr/>		<hr/>
Total assets less current liabilities		39,331		89,142
		<hr/>		<hr/>
Net assets		39,331		89,142
		<hr/>		<hr/>
		<hr/>		<hr/>
Capital and reserves		39,331		89,142
		<hr/>		<hr/>

NOTES TO THE ACCOUNTS

General Information

BLACK ROCKS GEOLOGICAL SERVICES LIMITED is a private company, limited by shares, registered in Scotland, registration number SC295552, registration address SUMMIT HOUSE, MITCHELL STREET EDINBURGH, Edinburgh, Scotland, EH6 7BD.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Investment properties

Investment properties are properties held to earn rentals and/or for capital appreciation.

Investment properties should be recognised initially at cost and subsequently investment properties are measured at fair value. Gains and losses arising from changes in the fair value of investment properties are included in profit or loss in the period in which they arise.

2. Average number of employees

Average number of employees during the year was 2 (2022 : 2).

For the year ended 05 April 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 members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts.

The financial statements were approved by the director on 18 December 2023 and were signed by:

Ian Kenneth Black

Director

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.