

Abbreviated Unaudited Accounts
for the Year Ended 31 August 2013
for
Black Box Architects Limited

Contents of the Abbreviated Accounts
for the Year Ended 31 August 2013

| | Page |
|-----------------------------------|------|
| Company Information | 1 |
| Abbreviated Balance Sheet | 2 |
| Notes to the Abbreviated Accounts | 3 |
| Certified Accountants' Report | 4 |

DIRECTOR:

M S Wilson

REGISTERED OFFICE:

119 Denton Street
Carlisle
Cumbria
CA2 5EN

REGISTERED NUMBER:

05534345 (England and Wales)

ACCOUNTANTS:

B J Laidlaw & Co
119 Denton Street
Carlisle
Cumbria
CA2 5EN

Abbreviated Balance Sheet
31 August 2013

| | Notes | 31.8.13 £ | £ | 31.8.12 £ | £ |
|--|-------|---------------|--------------|---------------|--------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 2 | | 1,589 | | 2,390 |
| CURRENT ASSETS | | | | | |
| Stocks | | - | | 800 | |
| Debtors | | 3,880 | | 22,085 | |
| Cash at bank and in hand | | <u>46,279</u> | | <u>38,568</u> | |
| | | 50,159 | | 61,453 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | | <u>42,191</u> | | <u>57,886</u> | |
| NET CURRENT ASSETS | | | <u>7,968</u> | | <u>3,567</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>9,557</u> | | <u>5,957</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | 3 | | 10 | | 10 |
| Profit and loss account | | | <u>9,547</u> | | <u>5,947</u> |
| SHAREHOLDERS' FUNDS | | | <u>9,557</u> | | <u>5,957</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with
- (b) the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 6 January 2014 and were signed by:

M S Wilson - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2013

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------|
| Plant and machinery | - 25% on cost |
| Fixtures and fittings | - 25% on cost |
| Computer equipment | - 25% on cost |

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **TANGIBLE FIXED ASSETS**

| | Total £ |
|-----------------------|--------------|
| COST | |
| At 1 September 2012 | 9,116 |
| Additions | 414 |
| At 31 August 2013 | <u>9,530</u> |
| DEPRECIATION | |
| At 1 September 2012 | 6,726 |
| Charge for year | 1,215 |
| At 31 August 2013 | <u>7,941</u> |
| NET BOOK VALUE | |
| At 31 August 2013 | <u>1,589</u> |
| At 31 August 2012 | <u>2,390</u> |

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 31.8.13 £ | 31.8.12 £ |
|---------|----------|-------------------|--------------|--------------|
| 100 | ordinary | £0.10 | <u>10</u> | <u>10</u> |

Certified Accountants' Report to the Director
on the Unaudited Financial Statements of
Black Box Architects Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Black Box Architects Limited for the year ended 31 August 2013 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the director of Black Box Architects Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Black Box Architects Limited and state those matters that we have agreed to state to the director of Black Box Architects Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Black Box Architects Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Black Box Architects Limited. You consider that Black Box Architects 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 financial statements of Black Box Architects 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 financial statements.

B J Laidlaw & Co
119 Denton Street
Carlisle
Cumbria
CA2 5EN

6 January 2014