

REGISTERED NUMBER: 08642990 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2017
FOR
BLACK SAND CONSULTANCY LIMITED**

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

BLACK SAND CONSULTANCY LIMITED (REGISTERED NUMBER: 08642990)

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FOR THE YEAR ENDED 31 AUGUST 2017**

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BLACK SAND CONSULTANCY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2017

DIRECTOR: D R Sargent

SECRETARY: Miss K Nimmo

REGISTERED OFFICE: 1st Floor
10-11 Lemon Street
Truro
Cornwall
TR1 2LQ

REGISTERED NUMBER: 08642990 (England and Wales)

ACCOUNTANTS: Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

BLACK SAND CONSULTANCY LIMITED (REGISTERED NUMBER: 08642990)**BALANCE SHEET
31 AUGUST
2017**

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		5,081		4,741
CURRENT ASSETS					
Stocks		10,000		1,811	
Debtors	5	11,956		2,083	
Cash at bank		<u>14,786</u>		<u>6,243</u>	
		36,742		10,137	
CREDITORS					
Amounts falling due within one year	6	<u>18,736</u>		<u>14,211</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>18,006</u>		<u>(4,074)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>23,087</u>		<u>667</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings	7	<u>23,086</u>		<u>666</u>	
SHAREHOLDERS' FUNDS			<u>23,087</u>		<u>667</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and (a) 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 the (b) 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 19 March 2018 and were signed by:

D R Sargent - Director

The notes form part of these financial statements

BLACK SAND CONSULTANCY LIMITED (REGISTERED NUMBER: 08642990)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2017**

1. STATUTORY INFORMATION

Black Sand Consultancy Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Stocks

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1.

BLACK SAND CONSULTANCY LIMITED (REGISTERED NUMBER: 08642990)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2017**

4.	TANGIBLE FIXED ASSETS	Plant and machinery £	Computer equipment £	Totals £
	COST			
	At 1 September 2016	3,751	3,551	7,302
	Additions	<u>-</u>	<u>2,288</u>	<u>2,288</u>
	At 31 August 2017	<u>3,751</u>	<u>5,839</u>	<u>9,590</u>
	DEPRECIATION			
	At 1 September 2016	375	2,186	2,561
	Charge for year	<u>338</u>	<u>1,610</u>	<u>1,948</u>
	At 31 August 2017	<u>713</u>	<u>3,796</u>	<u>4,509</u>
	NET BOOK VALUE			
	At 31 August 2017	<u>3,038</u>	<u>2,043</u>	<u>5,081</u>
	At 31 August 2016	<u>3,376</u>	<u>1,365</u>	<u>4,741</u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2017 £	2016 £
	Trade debtors		-	(1)
	Other debtors		1,392	1,391
	Directors' current accounts		<u>10,564</u>	<u>693</u>
			<u>11,956</u>	<u>2,083</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2017 £	2016 £
	Bank loans and overdrafts		-	447
	Tax		12,562	7,835
	Social security and other taxes		-	94
	VAT		4,613	3,964
	Creditors and accruals		<u>1,561</u>	<u>1,871</u>
			<u>18,736</u>	<u>14,211</u>
7.	RESERVES			Retained earnings £
	At 1 September 2016			666
	Profit for the year			50,464
	Dividends			<u>(28,044)</u>
	At 31 August 2017			<u>23,086</u>

