

Registered Number: 11668800  
England and Wales

Abridged Accounts

for the year ended 30 November 2022

for

**BLACK DOG MARINE ENGINEERING LTD**

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## BLACK DOG MARINE ENGINEERING LTD

## Balance Sheet

As at 30 November 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	3	2,893	2,315
		<u>2,893</u>	<u>2,315</u>
<b>Current assets</b>			
Stocks		86,786	115,595
Debtors		23,218	33,666
Cash at bank and in hand		26,211	695
		<u>136,215</u>	<u>149,956</u>
<b>Creditors: amount falling due within one year</b>		(88,859)	(106,616)
<b>Net current assets</b>		<u>47,356</u>	<u>43,340</u>
<b>Total assets less current liabilities</b>		50,249	45,655
<b>Creditors: amount falling due after more than one year</b>		(34,109)	(33,990)
<b>Net assets</b>		<u>16,140</u>	<u>11,665</u>
<b>Capital and reserves</b>			
Called up share capital		10	10
Profit and loss account		16,130	11,655
<b>Shareholder's funds</b>		<u>16,140</u>	<u>11,665</u>

For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006 the profit and loss account has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 11 August 2023 and were signed by:

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BARNARD Robert Michael  
Director

**BLACK DOG MARINE ENGINEERING LTD**  
Notes to the Abridged Financial Statements  
For the year ended 30 November 2022

**General Information**

Black Dog Marine Engineering Ltd is a private company, limited by shares, registered in England and Wales, registration number 11668800, registration address Portlooe Boatyard, WEST LOOE, Cornwall, PL13 2HZ.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

**Turnover**

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

**Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants received towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery etc	15% Reducing balance
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## Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## 2. Average number of employees

Average number of employees during the year was 4 (2021 : 4).

## 3. Tangible fixed assets

<b>Cost or valuation</b>	Plant and machinery etc	<b>Total</b>
	<b>£</b>	<b>£</b>
At 01 December 2021	3,043	3,043
Additions	1,088	1,088
Disposals	-	-
At 30 November 2022	<b>4,131</b>	<b>4,131</b>
<b>Depreciation</b>		
At 01 December 2021	728	728
Charge for year	510	510
On disposals	-	-
At 30 November 2022	<b>1,238</b>	<b>1,238</b>
<b>Net book values</b>		
Closing balance as at 30 November 2022	<b>2,893</b>	<b>2,893</b>
Opening balance as at 01 December 2021	<b>2,315</b>	<b>2,315</b>

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.