

Black Ryden Plc

REPORT AND FINANCIAL STATEMENTS

30 August 2008

Company Registration No. 04653165

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Black Ryden Plc

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Black Ryden Plc

DIRECTORS AND ADVISORS

DIRECTORS

HR Edwards
Mrs MJ Edwards

SECRETARY

Mrs MJ Edwards

REGISTERED OFFICE

5 Town Street
Thaxted
Essex
CM6 2LD

AUDITORS

Baker Tilly UK Audit LLP
Chartered Accountants
Festival Way
Stoke-on-Trent
Staffordshire
ST1 5BB

Black Ryden Plc

DIRECTORS' REPORT

The directors submit their report and the audited financial statements of Black Ryden Plc for the period ended 30 August 2008.

PRINCIPAL ACTIVITIES

The company has not traded during the period.

DIRECTORS

The directors who held office during the period are stated on page 1.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

The directors who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditors are unaware. Each of the directors have confirmed that they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

AUDITORS

A resolution to reappoint Baker Tilly UK Audit LLP, Chartered Accountants, as auditors will be put to the members at the Annual General Meeting.

By order of the board



Mrs MJ Edwards
Director

26th January 2009

Black Ryden Plc

DIRECTORS' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing those financial statements, the directors are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the requirements of the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BLACK RYDEN PLC

We have audited the financial statements on pages 6 to 8.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the group's and company's circumstances applied and adequately disclosed.

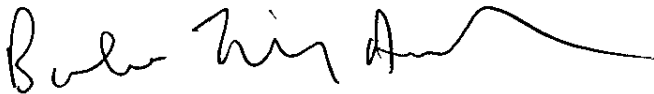
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BLACK RYDEN PLC
(continued)

Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Practice, of the state of the company's affairs at 30 August 2008 and of its results for the period then ended and have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Directors' Report is consistent with the financial statements.



BAKER TILLY UK AUDIT LLP

Registered Auditor
Chartered Accountants
Festival Way
Stoke-on-Trent
Staffordshire
ST1 5BB

10 February 2009

Black Ryden Plc

BALANCE SHEET

At 30 August 2008

	Note	30 August 2008 £	1 September 2007 £
CURRENT ASSETS			
Debtors	1	12,500	12,500
NET ASSETS		<u>12,500</u>	<u>12,500</u>
CAPITAL AND RESERVES			
Called up share capital	2	12,500	12,500
SHAREHOLDERS' FUNDS		<u>12,500</u>	<u>12,500</u>

The financial statements on pages 6 to 8 were approved by the board of directors and authorised for issue on 26th January 2009 and were signed on its behalf by



Mrs MJ Edwards
Director

Black Ryden Plc

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention.

The company has not traded during the period and therefore no profit and loss account is presented.

The company is exempt from the requirement of Financial Reporting Standard 1 to prepare a cash flow statement as it is a wholly owned subsidiary undertaking of W Moorcroft Plc and its cash flows are included within the consolidated cash flow statement of that company.

As the company is a wholly owned subsidiary of W Moorcroft Plc, the company has taken advantage of the exemption contained in Financial Reporting Standard 8 and has therefore not disclosed transactions or balances with entities which form part of that group. The consolidated financial statements of W Moorcroft Plc, within which this company is included, can be obtained from the address given in note 4.

Black Ryden Plc

NOTES TO THE FINANCIAL STATEMENTS for the period ended 30 August 2008

1	DEBTORS	30 August 2008 £	1 September 2007 £
	<i>Due within one year:</i>		
	Amounts owed by group undertakings	<u>12,500</u>	<u>12,500</u>

2	SHARE CAPITAL	30 August 2008 £	1 September 2007 £
	Authorised:		
	Equity: 100,000 ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
	Allotted, issued and part paid:		
	Equity: 50,000 ordinary shares of £1 each	<u>12,500</u>	<u>12,500</u>

25 pence per share has been called up and paid.

3 CAPITAL COMMITMENTS

There were no capital commitments at the beginning or end of the financial period.

4 ULTIMATE PARENT COMPANY

The ultimate parent company of Moorcroft Enamels Limited is W Moorcroft Plc, a company incorporated and registered in the UK. The consolidated financial statements of this group are available to the public.

Copies of the group's financial statements may be obtained from:

The Registrar of Companies
Companies House
Crown Way
Cardiff
CF4 3UZ