

Registration number 06550944

Black Opal 5 Limited
Abbreviated accounts
for the period ended 30th April 2009

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Black Opal 5 Limited

Contents

	Page
Abbreviated balance sheet	1 - 2
Notes to the financial statements	3

Black Opal 5 Limited

**Abbreviated balance sheet
as at 30th April 2009**

	Notes	30/04/09	
		£	£
Current assets			
Stocks		3,833	
Debtors		21	
Cash at bank and in hand		18,835	
		<u>22,689</u>	
Creditors: amounts falling due within one year		<u>(15,915)</u>	
Net current assets			<u>6,774</u>
Total assets less current liabilities			<u>6,774</u>
Net assets			<u><u>6,774</u></u>
Capital and reserves			
Called up share capital	2		1
Profit and loss account			<u>6,773</u>
Shareholders' funds			<u><u>6,774</u></u>

The director's statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on page 3 form an integral part of these financial statements.

Black Opal 5 Limited

Abbreviated balance sheet (continued)

**Director's statements required by Section 249B(4)
for the period ended 30th April 2009**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the period stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the period ended 30th April 2009 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 221 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 14th January 2010 and signed on its behalf by



Miss S C Eckl
Director

Registration number 06550944

The notes on page 3 form an integral part of these financial statements.

Black Opal 5 Limited

Notes to the abbreviated financial statements for the period ended 30th April 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of goods falling within the company's ordinary activities.

1.3. Stock

Stock is valued at the lower of cost and net realisable value.

1.4. Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

2. Share capital

30/04/09

£

Authorised

1,000 Ordinary shares of £1 each

1,000

Allotted and fully called

1 Ordinary shares of £1 each

1

Equity Shares

1 Ordinary shares of £1 each

1