

**BLACK DUST CREATIONS LTD  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**Black Dust Creations Ltd**  
**Financial Statements**  
**For The Year Ended 31 March 2021**

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**Black Dust Creations Ltd**  
**Abridged Balance Sheet**  
**As at 31 March 2021**

**Registered number:** 11886506

		<b>31 March 2021</b>		<b>31 March 2020</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		294		392
			<u>294</u>		<u>392</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		4,739		3,514	
		<u>4,739</u>		<u>3,514</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>		(3,605 )		(2,555 )	
		<u>(3,605 )</u>		<u>(2,555 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			1,134		959
			<u>1,134</u>		<u>959</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,428		1,351
			<u>1,428</u>		<u>1,351</u>
<b>NET ASSETS</b>			1,428		1,351
			<u>1,428</u>		<u>1,351</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>4</b>		100		100
Profit and Loss Account			1,328		1,251
			<u>1,328</u>		<u>1,251</u>
<b>SHAREHOLDERS' FUNDS</b>			1,428		1,351
			<u>1,428</u>		<u>1,351</u>

**Black Dust Creations Ltd**  
**Abridged Balance Sheet (continued)**  
**As at 31 March 2021**

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For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.
- All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 March 2021 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

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**Mrs Suzanne Joyce**

Director

**8 December 2021**

The notes on pages 4 to 5 form part of these financial statements.

**Black Dust Creations Ltd**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 31 March 2021**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% on reducing balance
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**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL (2020: NIL)

**3. Tangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 April 2020	400
As at 31 March 2021	400
<b>Depreciation</b>	
As at 1 April 2020	8
Provided during the period	98
As at 31 March 2021	106
<b>Net Book Value</b>	
As at 31 March 2021	294
As at 1 April 2020	392

**Black Dust Creations Ltd**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 March 2021**

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**4. Share Capital**

	<b>31 March 2021</b>	<b>31 March 2020</b>
Allotted, Called up and fully paid	100	100

**5. General Information**

Black Dust Creations Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11886506 . The registered office is Unit 6 Heritage Business Centre, Derby Road, Belper, Derbyshire, DE56 1SW.

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.