

Registered number

10968156

Blackoak.Ltd Limited

Filleled Accounts

30 September 2023

**Blackoak.Ltd Limited****Registered number:** 10968156**Balance Sheet****as at 30 September 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	31,608	33,436
<b>Current assets</b>			
Debtors	4	484	645
Cash at bank and in hand		1,288	6,017
		<u>1,772</u>	<u>6,662</u>
<b>Creditors: amounts falling due within one year</b>	5	(49,274)	(28,270)
<b>Net current liabilities</b>		<u>(47,502)</u>	<u>(21,608)</u>
<b>Total assets less current liabilities</b>		<u>(15,894)</u>	<u>11,828</u>
<b>Creditors: amounts falling due after more than one year</b>	6	-	(8,533)
<b>Provisions for liabilities</b>		-	(653)
<b>Net (liabilities)/assets</b>		<u>(15,894)</u>	<u>2,642</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(15,895)	2,641
<b>Shareholders' funds</b>		<u>(15,894)</u>	<u>2,642</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr G Bannister

Director

Approved by the board on 25 October 2023

**Blackoak.Ltd Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 2023**

**1 Accounting policies**

***Basis of preparation***

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 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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Land and property	over 50 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and

investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

<b>2 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	-	1

### 3 Tangible fixed assets

	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 October 2022	30,000	27,512	57,512
At 30 September 2023	30,000	27,512	57,512
<b>Depreciation</b>			
At 1 October 2022	-	24,076	24,076
Charge for the year	600	1,228	1,828
At 30 September 2023	600	25,304	25,904
<b>Net book value</b>			
At 30 September 2023	29,400	2,208	31,608
At 30 September 2022	30,000	3,436	33,436

<b>4 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	400	-
Other debtors	84	645
	484	645

<b>5 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	3,200
Trade creditors	513	1,338
Taxation and social security costs	90	162
Other creditors	48,671	23,570
	49,274	28,270

<b>6 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>

Bank loans	-	8,533
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## 7 Controlling party

The company is controlled by the director.

## 8 Other information

Blackoak.Ltd Limited is a private company limited by shares and incorporated in England. Its registered office is:

The Old Chicken House  
 Royston Water  
 Churchinford  
 Taunton  
 TA3 7EF

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