

# **BLACK CAT SUPPLIES LIMITED**

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## **ABBREVIATED ACCOUNTS**

### **FOR THE YEAR ENDED**

**30 NOVEMBER 1995**



# ACCOUNTANTS' REPORT TO THE SHAREHOLDERS OF

## BLACK CAT SUPPLIES LIMITED

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The following reproduces the text prepared for the purposes of Section 249A(2) of the Companies Act 1985 in respect of the Company's annual accounts, from which the abbreviated accounts set out on pages 2 to 5 have been prepared.

"We report on the accounts for the year ended 30 November 1995 set out on pages 4 to 9.

### **Respective Responsibilities of Directors and Reporting Accountants**

As described on page 2 the Company's Directors are responsible for the preparation of the accounts, and they consider that the Company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

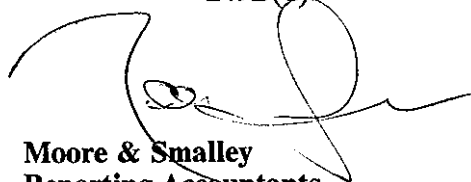
### **Basis of Opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the Company and making such enquiries of the officers of the Company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

### **Opinion**

In our opinion:

- (a) the accounts are in agreement with those accounting records kept by the Company under Section 221 of the Companies Act 1985.
- (b) having regard only to, and on the basis of, the information contained in those accounting records
  - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the Act, and
  - (ii) the Company satisfied the conditions for exemption from an audit of the accounts for the year specified in Section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in Section 249B(1)."



**Moore & Smalley**  
**Reporting Accountants**  
**Preston**

*28 February 1996*  
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# BLACK CAT SUPPLIES LIMITED

## BALANCE SHEET

AS AT 30 NOVEMBER 1995

	Note	£	1995	£	£	1994	£
<b>Fixed Assets</b>							
Tangible assets	2		16,955			22,606	
<b>Current Assets</b>							
Debtors		28,420			2,550		
Cash at bank		<u>3,109</u>			<u>3,919</u>		
		<u>31,529</u>			<u>6,469</u>		
<b>Creditors</b>							
Amounts falling due within one year		<u>26,708</u>			<u>14,161</u>		
Net Current Assets\ (Liabilities)			<u>4,821</u>			<u>(7,692)</u>	
Total Assets less Current Liabilities			21,776			14,914	
<b>CREDITORS</b>							
Amounts falling due after more than one year			<u>-</u>			<u>(1,505)</u>	
			<u>21,776</u>			<u>13,409</u>	
<b>CAPITAL AND RESERVES</b>							
Called up share capital	3		2			2	
Profit and loss account			<u>21,774</u>			<u>13,407</u>	
			<u>21,776</u>			<u>13,409</u>	

# BLACK CAT SUPPLIES LIMITED

## BALANCE SHEET CONTINUED

AS AT 30 NOVEMBER 1995

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### Directors' Statement

In approving these accounts as Directors of the Company, we hereby confirm:

- (a) that for the year in question the Company was entitled to the exemption conferred by S249A(2) of the Companies Act 1985;
- (b) that no notice has been deposited at the registered office of the Company pursuant to S249B(2) requesting that an audit be carried out for the year ended 30 November 1995, and
- (c) that we acknowledge our responsibilities for:
  - (i) ensuring that the Company keeps accounting records which comply with Section 221, and
  - (ii) preparing the accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the year then ended and which otherwise comply with the provisions of the Companies Act relating to accounts, so far as applicable to the Company.

In preparing these accounts the Directors have taken advantage of the exemptions conferred by Section A of Part III of Schedule 8 to the Companies Act 1985 and have done so on the basis that, in their opinion, the Company satisfies the criteria for exemption as a small company.

These accounts were approved by the board on .....28/2/96..... and signed on its behalf



.....  
S J Scrivens - Director

# BLACK CAT SUPPLIES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 1995

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### 1. Accounting Policies

#### *Basis of Accounting*

The accounts have been prepared under the historical cost convention and in compliance with Schedule 4 to the Companies Act 1985.

#### *Depreciation*

Depreciation is calculated to write off the cost of tangible fixed assets over their estimated useful lives, at the following rates:-

Plant and machinery	25% on written down value
Motor vehicles	25% on written down value

#### *Pension Scheme*

The company operates a defined contribution scheme for certain employees. The charge to the profit and loss account represents the contributions paid during the year.

#### *Cashflow Statement*

The company qualifies as a small company under the Companies Act 1985. The directors have elected to take advantage of the exemption under FRS1 not to prepare a cashflow statement.

### 2. Tangible Fixed Assets

	Plant and Machinery £	Motor Vehicles £	Total £
Cost			
At 30 November 1994 and 1995	<u>9,232</u>	<u>23,218</u>	<u>32,450</u>
Depreciation			
At 1 December 1994	4,039	5,805	9,844
Charge for the period	<u>1,298</u>	<u>4,353</u>	<u>5,651</u>
At 30 November 1995	<u>5,337</u>	<u>10,158</u>	<u>15,495</u>
Net Book Value			
At 30 November 1995	<u>3,895</u>	<u>13,060</u>	<u>16,955</u>
At 30 November 1994	<u>5,193</u>	<u>17,413</u>	<u>22,606</u>

# BLACK CAT SUPPLIES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 1995

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	1995 £	1994 £
3. Share Capital		
Authorised		
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, Issued and Fully Paid		
Ordinary shares of £1 each	<u>2</u>	<u>2</u>