REGISTERED NUMBER: 03165284 (England and Wales)

BLACK CAT TRADING GB LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

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FOR THE YEAR ENDED 31 MARCH 2019

BLACK CAT TRADING GB LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2019

DIRECTORS:	Mr S G Saffery Mr R M Saffery
SECRETARY:	Mr R M Saffery
REGISTERED OFFICE:	132 High Street Sheerness Kent ME12 1UB
REGISTERED NUMBER:	03165284 (England and Wales)
ACCOUNTANTS:	Spurling Cannon Chartered Certified Accountants 424 Margate Road Westwood Ramsgate Kent CT12 6SJ

BALANCE SHEET
31 MARCH 2019

		2019		2018	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		**88,197**		89,143
CURRENT ASSETS					
Stocks		**32,414**		35,828	
Debtors	5	**501**		515	
Cash at bank and in hand		**43,450**		4,000	
		76,365		40,343	
CREDITORS					
Amounts falling due within one year	6	**77,604**		42,905	
NET CURRENT LIABILITIES			**(1,239)**		(2,562)
TOTAL ASSETS LESS CURRENT LIABILITIES			**86,958**		86,581
CAPITAL AND RESERVES					
Called up share capital			**4**		4
Retained earnings			**86,954**		86,577
SHAREHOLDERS' FUNDS			**86,958**		86,581

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 7 August 2019 and were signed on its behalf by:

Mr S G Saffery - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. STATUTORY INFORMATION

Black Cat Trading GB Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 (2018 - 10) .

continued...

4. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2018 and 31 March 2019	**35,000**	**47,964**	**29,127**	**7,553**	**119,644**
DEPRECIATION					
At 1 April 2018	-	-	**23,137**	**7,364**	**30,501**
Charge for year	-	-	**899**	**47**	**946**
At 31 March 2019	-	-	**24,036**	**7,411**	**31,447**
NET BOOK VALUE					
At 31 March 2019	**35,000**	**47,964**	**5,091**	**142**	**88,197**
At 31 March 2018	35,000	47,964	5,990	189	89,143

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	**501**	515

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	**36,726**	11,614
Taxation and social security	**26,213**	23,183
Other creditors	**14,665**	8,108
	77,604	42,905