

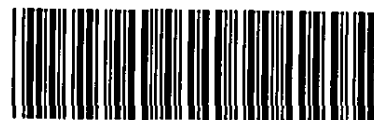
Registration number
3518969

Black Cat Graphics Limited

Abbreviated Accounts

31 August 2011

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Black Cat Graphics Limited
Abbreviated Balance Sheet
as at 31 August 2011

	Notes	2011 £	2010 £
Fixed assets			
Tangible assets	2	6,623	237,713
Intangible assets	3	<u>2,100</u>	<u>2,800</u>
		8,723	240,513
Current assets			
Stock		38,142	33,620
Debtors		68,365	70,005
Cash at bank		<u>180</u>	<u>5,021</u>
		106,687	108,646
Creditors: amounts falling due within one year		<u>(159,840)</u>	<u>(210,611)</u>
Net current (liabilities)		<u>(53,153)</u>	<u>(101,965)</u>
Total assets less current liabilities		(44,430)	138,548
Creditors: amounts falling due after more than one year		-	(135,586)
Net assets (liabilities)		<u>(44,430)</u>	<u>2,962</u>
Capital and reserves			
Called up share capital	4	100	100
Revaluation reserve		-	60,230
Profit and loss account (deficit)		<u>(44,530)</u>	<u>(57,368)</u>
		<u>(44,430)</u>	<u>2,962</u>

Black Cat Graphics Limited
Abbreviated Balance Sheet
as at 31 August 2011 (continued)

Statement by the Director

For the year ended 31 August 2011 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006

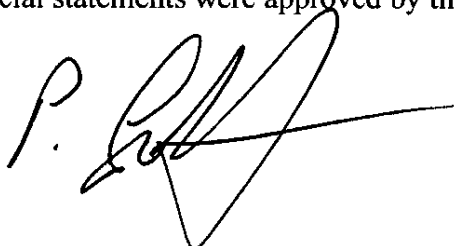
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for

- 1) ensuring that the company keeps accounting records which comply with section 386, and
- 2) preparing 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, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to the financial statements, so far as applicable to the company.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements were approved by the board on 2 April 2012.

A handwritten signature in black ink, appearing to be 'P. T. Goff', written over a horizontal line.

P T Goff
Director

Black Cat Graphics Limited
Notes to the abbreviated accounts
for the year ended 31 August 2011

1 Accounting policies

Accounting convention

These accounts have been prepared in accordance with the special provisions in part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standards for Smaller Entities.

Turnover

Turnover, all of which arose in the UK, represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Tangible fixed assets

Freehold property is re-valued to market value at five yearly intervals by appropriately qualified professionals. The property was valued in 2007 and sold in 2011

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and equipment	Straight line over five years
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Intangible fixed assets

Purchased goodwill is being written off evenly over its estimated useful life of ten years.

Stock

Stock is valued at the lower of cost or net realisable value

Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes, except to the extent that a liability to taxation is unlikely to crystallise.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives.

The interest element of the rental obligations is charged to the profit and loss account over the year of the lease and represents a constant proportion of the capital repayments outstanding. Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Black Cat Graphics Limited
Notes to the abbreviated accounts
for the year ended 31 August 2011

2 Tangible fixed assets

	Total £
Cost or valuation	
At 1 September 2010	337,432
Disposals	<u>(287,320)</u>
At 31 August 2011	<u>50,112</u>
Depreciation	
At 1 September 2010	99,719
Charge for the year	6,090
Disposals	<u>(62,320)</u>
At 31 August 2011	<u>43,489</u>
Net book value	
At 31 August 2011	<u>6,623</u>
At 31 August 2010	<u>237,713</u>

3 Intangible fixed assets

	Goodwill £
Cost	
At 1 September 2010 and 31 August 2011	<u>7,000</u>
Amortisation	
At 1 September 2010	4,200
Charge for the year	<u>700</u>
At 31 August 2011	<u>4,900</u>
Net book amount	
At 31 August 2011	<u>2,100</u>
At 31 August 2010	<u>2,800</u>

Black Cat Graphics Limited
Notes to the abbreviated accounts
for the year ended 31 August 2011

4 Share capital

Authorised:

	2011 £	2010 £
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	£	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>