

Registration number  
3518969

**Black Cat Graphics Limited**

**Abbreviated Accounts**

**31 August 2010**

TUESDAY



\*ATOWDSUY\*

A25

29/03/2011

113

COMPANIES HOUSE

**Black Cat Graphics Limited**  
**Abbreviated Balance Sheet**  
**as at 31 August 2010**

	Notes	2010 £	2009 £
<b>Fixed assets</b>			
Tangible assets	2	237 713	250,544
Intangible assets	3	<u>2,800</u>	<u>3,500</u>
		240 513	254,044
<b>Current assets</b>			
Stock		33,620	23,350
Debtors		70,005	124,396
Cash at bank		<u>5,021</u>	<u>282</u>
		108,646	148,028
<b>Creditors: amounts falling due within one year</b>		<u>(210,611)</u>	<u>(301,781)</u>
<b>Net current (liabilities)</b>		<u>(101,965)</u>	<u>(153,753)</u>
<b>Total assets less current liabilities</b>		138,548	100,291
<b>Creditors: amounts falling due after more than one year</b>		<u>(135,586)</u>	<u>(142,706)</u>
<b>Net assets (liabilities)</b>		<u>2,962</u>	<u>(42,415)</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Revaluation reserve		60,230	60,230
Profit and loss account (deficit)		<u>(57,368)</u>	<u>(102,745)</u>
		<u>2 962</u>	<u>(42,415)</u>

**Black Cat Graphics Limited**  
**Abbreviated Balance Sheet**  
**as at 31 August 2010 (continued)**

**Statement by the Director**

For the year ended 31 August 2010 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006

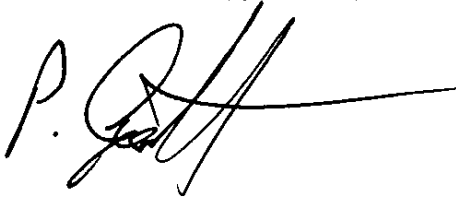
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

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 9 November 2010

A handwritten signature in black ink, appearing to be 'P. T. Goff', with a long horizontal stroke extending to the right.

P T Goff  
Director

**Black Cat Graphics Limited**  
**Notes to the abbreviated accounts**  
**for the year ended 31 August 2010**

**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

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
---------------------	-------------------------------

***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 2010**

**2 Tangible fixed assets**

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 September 2009	350,745
Disposals	<u>(13,313)</u>
At 31 August 2010	<u>337,432</u>
<b>Depreciation</b>	
At 1 September 2009	100,202
Charge for the year	12,830
Disposals	<u>(13,313)</u>
At 31 August 2010	<u>99,719</u>
<b>Net book value</b>	
At 31 August 2010	<u>237,713</u>
At 31 August 2009	<u>250,543</u>

Net book value of plant, equipment and motor vehicles included above held under hire purchase contracts is nil (2009 £14,042)

**3 Intangible fixed assets**

	<b>Goodwill £</b>
<b>Cost</b>	
At 1 September 2009 and 31 August 2010	<u>7,000</u>
<b>Amortisation</b>	
At 1 September 2009	3,500
Charge for the year	<u>700</u>
At 31 August 2010	<u>4,200</u>
<b>Net book amount</b>	
At 31 August 2010	<u>2,800</u>
At 31 August 2009	<u>3,500</u>

**Black Cat Graphics Limited**  
**Notes to the abbreviated accounts**  
**for the year ended 31 August 2010**

**4 Share capital**

**Authorised:**

	2010	2009
	£	£
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>