

Black Cat Energy Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2012

MacMahon Leggate
Chartered Accountants
Charter House
18-20 Finsley Gate
B u r n l e y
BB11 2HA

Black Cat Energy Ltd
Contents

Accountants' Report	1

Abbreviated Balance Sheet	<u>2</u>

Notes to the Abbreviated Accounts	<u>3</u> to <u>4</u>
	--

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
S t a t u t o r y A c c o u n t s o f
B l a c k C a t E n e r g y L t d**

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](https://www.icaew.com/membershandbook).

It is your duty to ensure that Black Cat Energy Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Black Cat Energy Ltd. You consider that Black Cat Energy Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Black Cat Energy Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

MacMahon Leggate
Chartered Accountants
Charter House
18-20 Finsley Gate
Burnley
Lancashire
BB11 2HA

11 March 2013

Black Cat Energy Ltd
(Registration number: 06165614)
Abbreviated Balance Sheet at 30 June 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets		1,242	946
		<hr/>	<hr/>
Current assets			
Debtors		25,642	8,694
Cash at bank and in hand		8,912	10,670
		<hr/>	<hr/>
		34,554	19,364
Creditors: Amounts falling due within one year		(26,167)	(19,297)
		<hr/>	<hr/>
Net current assets		8,387	67
		<hr/>	<hr/>
Net assets		9,629	1,013
		<hr/> <hr/>	<hr/> <hr/>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		9,627	1,011
		<hr/>	<hr/>
Shareholders' funds		9,629	1,013
		<hr/> <hr/>	<hr/> <hr/>

For the year ending 30 June 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the Board on 11 March 2013 and signed on its behalf by:

.....
Mr W J Shaw
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Page 2

Black Cat Energy Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 June 2012
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 July 2011	2,644	2,644
Additions	710	710
	<hr/>	<hr/>
At 30 June 2012	3,354	3,354
	<hr/>	<hr/>
Depreciation		

At 1 July 2011	1,698	1,698
Charge for the year	414	414
	<hr/>	<hr/>
At 30 June 2012	2,112	2,112
	<hr/>	<hr/>
Net book value		
At 30 June 2012	1,242	1,242
	<hr/>	<hr/>
At 30 June 2011	946	946
	<hr/>	<hr/>

Black Cat Energy Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 June 2012
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

New shares allotted

During the year - having an aggregate nominal value of £nil were allotted for an aggregate consideration of £nil.

4 Related party transactions

Directors' advances and credits

	2012 Advance/ Credit £	2012 Repaid £	2011 Advance/ Credit £	2011 Repaid £
Mr W J Shaw				
The above advance is interest free, unsecured and will be repaid within 9 months of the year end	93,600	-	8,693	8,693
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.