

Black Cat Energy Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2015

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



Black Cat Energy Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Black Cat Energy Ltd
for the Year Ended 30 June 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Black Cat Energy Ltd for the year ended 30 June 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

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.

This report is made solely to the Board of Directors of Black Cat Energy Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Black Cat Energy Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Black Cat Energy Ltd and its Board of Directors as a body for our work or for this report.

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.

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MacMahon Leggate
Chartered Accountants
Charter House
18-20 Finsley Gate
Burnley
Lancashire
BB11 2HA
15 October 2015

Black Cat Energy Ltd
(Registration number: 06165614)
Abbreviated Balance Sheet at 30 June 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		700	933
Current assets			
Debtors		-	8,665
Cash at bank and in hand		15,801	8,553
		15,801	17,218
Creditors: Amounts falling due within one year		(14,871)	(18,122)
Net current assets/(liabilities)		930	(904)
Net assets		1,630	29
Capital and reserves			
Called up share capital	<u>3</u>	6	2
Profit and loss account		1,624	27
Shareholders' funds		1,630	29

For the year ending 30 June 2015 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 15 October 2015 and signed on its behalf by:

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Mr WJ Shaw
Director

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

Black Cat Energy Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 June 2015
..... 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 2014	3,667	3,667
At 30 June 2015	3,667	3,667
Depreciation		
At 1 July 2014	2,734	2,734
Charge for the year	233	233
At 30 June 2015	2,967	2,967
Net book value		
At 30 June 2015	700	700
At 30 June 2014	933	933

Black Cat Energy Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 June 2015
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2
Ordinary B shares of £1 (2014 - £0.00) each	1	1	-	-
Ordinary C shares of £1 (2014 - £0.00) each	1	1	-	-
Ordinary D shares of £1 (2014 - £0.00) each	1	1	-	-
Ordinary E shares of £1 (2014 - £0.00) each	1	1	-	-
	<u>6</u>	<u>6</u>	<u>2</u>	<u>2</u>

New shares allotted

During the year 1 Ordinary B shares having an aggregate nominal value of £1 were allotted for an aggregate consideration of £nil.

During the year 1 Ordinary C shares having an aggregate nominal value of £1 were allotted for an aggregate consideration of £nil.

During the year 1 Ordinary D shares having an aggregate nominal value of £1 were allotted for an aggregate consideration of £nil.

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During the year 1 Ordinary E shares having an aggregate nominal value of £1 were allotted for an aggregate consideration of £nil.

4 Related party transactions

Directors' advances and credits

	2015		2014	
	Advance/ Credit £	2015 Repaid £	Advance/ Credit £	2014 Repaid £
Mr WJ Shaw				
Overdrawn Directors loan account	8,065	8,065	-	-
	<u>8,065</u>	<u>8,065</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.