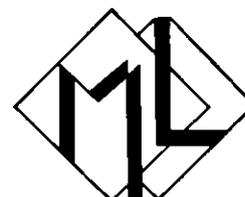


# Black Cat Energy Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2014

MacMahon      Leggate  
Chartered      Accountants  
Charter      House  
18-20      Finsley      Gate  
B u r n l e y  
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 2014**

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 2014 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](http://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](http://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.

.....

MacMahon Leggatc  
Chartered Accountants  
Charter House  
18/20 Finsley Gate  
Burnley  
Lancashire  
BB11 2HA  
26 January 2015

**Black Cat Energy Ltd**  
**(Registration number: 06165614)**  
**Abbreviated Balance Sheet at 30 June 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets		933	931
<b>Current assets</b>			
Debtors		8,665	19,539
Cash at bank and in hand		8,553	11,696
		17,218	31,235
Creditors: Amounts falling due within one year		(18,122)	(31,871)
Net current liabilities		(904)	(636)
Net assets		29	295
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	2	2
Profit and loss account		27	293
Shareholders' funds		29	295

For the year ending 30 June 2014 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 26 January 2015 and signed on its behalf by:

.....  
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 2014**  
..... *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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 July 2013	3,354	3,354
Additions	313	313
At 30 June 2014	<u>3,667</u>	<u>3,667</u>
<b>Depreciation</b>		
At 1 July 2013	2,423	2,423
Charge for the year	311	311
At 30 June 2014	<u>2,734</u>	<u>2,734</u>
<b>Net book value</b>		
At 30 June 2014	<u>933</u>	<u>933</u>
At 30 June 2013	<u>931</u>	<u>931</u>

**Black Cat Energy Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 30 June 2014**  
*..... continued*

**3 Share capital**

**Allotted, called up and fully paid shares**

	2014		2013	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**4 Related party transactions**

**Directors' advances and credits**

	2014 Advance/ Credit £	2014 Repaid £	2013 Advance/ Credit £	2013 Repaid £
<b>Mr WJ Shaw</b>				
The above advance is interest free, unsecured and will be repaid within 9 months of the year end	8,065	18,939	18,939	-
	<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.