

**Report of the Director and  
Financial Statements for the Year Ended 31 December 2013  
for  
Black Cat Thinking Ltd**

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for the Year Ended 31 December 2013**

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**Black Cat Thinking Ltd**

**Company Information  
for the Year Ended 31 December 2013**

**DIRECTOR:** J Valentine

**REGISTERED OFFICE:** Somerset House  
6070 Birmingham Business Park  
Birmingham  
West Midlands  
B37 7BF

**REGISTERED NUMBER:** 06661320 (England and Wales)

**ACCOUNTANTS:** Holden and Co  
508a Hawthorns House  
Halfords Lane  
West Bromwich  
West Midlands  
B66 1BB

**Report of the Director  
for the Year Ended 31 December 2013**

The director presents her report with the financial statements of the company for the year ended 31 December 2013.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of consultancy.

**DIRECTOR**

J Valentine held office during the whole of the period from 1 January 2013 to the date of this report.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

J Valentine - Director

19 May 2014

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Black Cat Thinking Ltd**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Black Cat Thinking Ltd for the year ended 31 December 2013 which comprise the Profit and Loss Account, the Balance Sheet and the related notes 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 director of Black Cat Thinking Ltd in accordance with the terms of our engagement letter dated 20 September 2009. Our work has been undertaken solely to prepare for your approval the financial statements of Black Cat Thinking Ltd and state those matters that we have agreed to state to the director of Black Cat Thinking Ltd 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 the company and its director for our work or for this report.

It is your duty to ensure that Black Cat Thinking Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Black Cat Thinking Ltd. You consider that Black Cat Thinking 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 financial statements of Black Cat Thinking 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 financial statements.

Holden and Co  
508a Hawthorns House  
Halfords Lane  
West Bromwich  
West Midlands  
B66 1BB

19 May 2014

**Black Cat Thinking Ltd (Registered number: 06661320)**

**Profit and Loss Account  
for the Year Ended 31 December 2013**

	Notes	31.12.13 £	31.12.12 £
<b>TURNOVER</b>		103,222	75,001
Administrative expenses		<u>24,664</u>	<u>22,838</u>
<b>OPERATING PROFIT</b>	2	<u>78,558</u>	<u>52,163</u>
Interest receivable and similar income		<u>27</u>	<u>15</u>
		78,585	52,178
Interest payable and similar charges		<u>-</u>	<u>3</u>
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		78,585	52,175
Tax on profit on ordinary activities	3	<u>15,963</u>	<u>10,341</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<u><u>62,622</u></u>	<u><u>41,834</u></u>

The notes form part of these financial statements

**Black Cat Thinking Ltd (Registered number: 06661320)**

**Balance Sheet  
31 December 2013**

	Notes	31.12.13 £	£	31.12.12 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		1,167		1,346
<b>CURRENT ASSETS</b>					
Debtors	6	40,484		6,153	
Investments	7	1,750		-	
Cash at bank		<u>40,094</u>		<u>31,710</u>	
		82,328		37,863	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>23,331</u>		<u>16,167</u>	
<b>NET CURRENT ASSETS</b>			<u>58,997</u>		<u>21,696</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>60,164</u>		<u>23,042</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		1		1
Profit and loss account	10		<u>60,163</u>		<u>23,041</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>60,164</u>		<u>23,042</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the director on 19 May 2014 and were signed by:

J Valentine - Director

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2013

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. OPERATING PROFIT

The operating profit is stated after charging:

	31.12.13	31.12.12
	£	£
Depreciation - owned assets	726	729
Pension costs	<u>6,000</u>	<u>6,000</u>
Director's remuneration and other benefits etc	<u>16,000</u>	<u>16,000</u>

3. TAXATION

**Analysis of the tax charge**

The tax charge on the profit on ordinary activities for the year was as follows:

	31.12.13	31.12.12
	£	£
Current tax:		
UK corporation tax	<u>15,963</u>	<u>10,341</u>
Tax on profit on ordinary activities	<u>15,963</u>	<u>10,341</u>

4. DIVIDENDS

	31.12.13	31.12.12
	£	£
Ordinary share of £1		
Final	<u>25,500</u>	<u>30,000</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2013

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2013	2,917
Additions	547
At 31 December 2013	<u>3,464</u>
<b>DEPRECIATION</b>	
At 1 January 2013	1,571
Charge for year	726
At 31 December 2013	<u>2,297</u>
<b>NET BOOK VALUE</b>	
At 31 December 2013	<u>1,167</u>
At 31 December 2012	<u>1,346</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.13	31.12.12
	£	£
Trade debtors	<u>40,484</u>	<u>6,153</u>

7. CURRENT ASSET INVESTMENTS

	31.12.13	31.12.12
	£	£
Other	<u>1,750</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.13	31.12.12
	£	£
Trade creditors	4,607	860
Taxation and social security	17,424	14,007
Other creditors	<u>1,300</u>	<u>1,300</u>
	<u>23,331</u>	<u>16,167</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.12.13	31.12.12
			£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2013**

**10. RESERVES**

	Profit and loss account £
At 1 January 2013	23,041
Profit for the year	62,622
Dividends	<u>(25,500)</u>
At 31 December 2013	<u>60,163</u>

**11. RELATED PARTY DISCLOSURES**

During the year, total dividends of £25,500 were paid to the director .

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.