

Registered Number 07548413

BLACK CAT BARS LTD

Abbreviated Accounts

31 July 2013

Abbreviated Balance Sheet as at 31 July 2013

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
Fixed assets			
Tangible assets	2	112,584	112,429
		<u>112,584</u>	<u>112,429</u>
Current assets			
Stocks		5,000	5,000
Cash at bank and in hand		7,358	29,385
		<u>12,358</u>	<u>34,385</u>
Net current assets (liabilities)		<u>12,358</u>	<u>34,385</u>
Total assets less current liabilities		<u>124,942</u>	<u>146,814</u>
Creditors: amounts falling due after more than one year		(205,054)	(155,145)
Total net assets (liabilities)		<u>(80,112)</u>	<u>(8,331)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(80,212)	(8,431)
Shareholders' funds		<u>(80,112)</u>	<u>(8,331)</u>

- For the year ending 31 July 2013 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 14 June 2014

And signed on their behalf by:

R Qualter, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

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

Turnover policy

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

Tangible assets depreciation policy

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. 10% on cost.

Other accounting policies**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Financial Instruments

Financial instruments are classified and accounted for in accordance with the substance of the contractual arrangement rather than their legal form as either financial assets, financial liabilities or equity instruments. An equity instrument is a contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

OTHER MATERIAL INFORMATION

There is a material chance the accounts will be refilled due to issues with wages recharges and the intercompany loan account.

2 Tangible fixed assets

	£
Cost	
At 1 August 2012	118,991
Additions	13,394
Disposals	-
Revaluations	-

Transfers	-
At 31 July 2013	<u>132,385</u>
Depreciation	
At 1 August 2012	6,562
Charge for the year	13,239
On disposals	-
At 31 July 2013	<u>19,801</u>
Net book values	
At 31 July 2013	<u>112,584</u>
At 31 July 2012	<u>112,429</u>

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