

COMPANY REGISTRATION NUMBER: 08274871

BLACK CAT VENTURES LIMITED

FILLETED UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 October 2021

BLACK CAT VENTURES LIMITED
FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2021

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BLACK CAT VENTURES LIMITED
OFFICERS AND PROFESSIONAL ADVISERS

The board of directors

Mr D Cox
Mrs E J Cox

Registered office

Lynton House
7-12 Tavistock Square
London
England
WC1H 9BQ

Accountants

BSG Valentine (UK) LLP
Chartered Accountants
Lynton House
7 - 12 Tavistock Square
London
WC1H 9BQ

BLACK CAT VENTURES LIMITED
STATEMENT OF FINANCIAL POSITION

31 October 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	5	20,799	15,335
CURRENT ASSETS			
Cash at bank and in hand		871	3,202
CREDITORS: amounts falling due within one year	6	(216,008)	(183,876)
NET CURRENT LIABILITIES		(215,137)	(180,674)
TOTAL ASSETS LESS CURRENT LIABILITIES		(194,338)	(165,339)
CREDITORS: amounts falling due after more than one year	7	(9,967)	—
NET LIABILITIES		(204,305)	(165,339)
CAPITAL AND RESERVES			
Called up share capital		2	2
Profit and loss account		(204,307)	(165,341)
SHAREHOLDERS DEFICIT		(204,305)	(165,339)

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

BLACK CAT VENTURES LIMITED
STATEMENT OF FINANCIAL POSITION *(continued)*

31 October 2021

These financial statements were approved by the board of directors and authorised for issue on 30 June 2022 , and are signed on behalf of the board by:

Mr D Cox

Director

Company registration number: 08274871

BLACK CAT VENTURES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2021

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Lynton House, 7-12 Tavistock Square, London, WC1H 9BQ, England.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. Revenue recognition Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably. Foreign currencies Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account. Tangible assets Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line
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Impairment of fixed assets A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2020: 2).

5. Tangible assets

	Equipment £	Total £
Cost		
At 1 November 2020	26,281	26,281
Additions	14,954	14,954
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At 31 October 2021	41,235	41,235
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Depreciation		
At 1 November 2020	10,946	10,946
Charge for the year	9,490	9,490
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At 31 October 2021	20,436	20,436
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Carrying amount		
At 31 October 2021	20,799	20,799
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At 31 October 2020	15,335	15,335
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6. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	1,534	300
Other creditors	214,474	183,576
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	216,008	183,876
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7. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	9,967	—
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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.