

REGISTERED NUMBER: 09052811 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2018

FOR

BLACK CAT RESIDENTIAL PROPERTY LIMITED

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FOR THE YEAR ENDED 31 AUGUST 2018

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BLACK CAT RESIDENTIAL PROPERTY LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2018

DIRECTOR: Ms W Ferguson

REGISTERED OFFICE: 17 High Street
Wisbech
Cambridgeshire
PE13 1DB

REGISTERED NUMBER: 09052811 (England and Wales)

ACCOUNTANTS: Wheelers
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

BLACK CAT RESIDENTIAL PROPERTY LIMITED (REGISTERED NUMBER: 09052811)**BALANCE SHEET**
31 AUGUST 2018

	Notes	31.8.18 £	£	31.8.17 £	£
FIXED ASSETS					
Intangible assets	4		160		-
Tangible assets	5		<u>2,573</u>		<u>3,598</u>
			2,733		3,598
CURRENT ASSETS					
Debtors	6	56,031		62,705	
Cash at bank		<u>16,872</u>		<u>16,005</u>	
		72,903		78,710	
CREDITORS					
Amounts falling due within one year	7	<u>58,834</u>		<u>61,598</u>	
NET CURRENT ASSETS			<u>14,069</u>		<u>17,112</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			16,802		20,710
PROVISIONS FOR LIABILITIES			<u>500</u>		<u>700</u>
NET ASSETS			<u>16,302</u>		<u>20,010</u>
CAPITAL AND RESERVES					
Called up share capital			10		10
Retained earnings			<u>16,292</u>		<u>20,000</u>
SHAREHOLDERS' FUNDS			<u>16,302</u>		<u>20,010</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 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 notes form part of these financial statements

BALANCE SHEET - continued
31 AUGUST 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 29 May 2019 and were signed by:

Ms W Ferguson - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2018

1. STATUTORY INFORMATION

Black Cat Residential Property Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The director believes that the company is well placed to manage its financial risks successfully and has reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future. Consequently, it continues to adopt the going concern basis of accounting in preparing the annual financial statements.

Turnover

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

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Other intangible are being amortised evenly over their estimated useful life of five years.

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2018

2. **ACCOUNTING POLICIES - continued**

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 profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2017 - 4) .

4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
Additions	200
At 31 August 2018	<u>200</u>
AMORTISATION	
Charge for year	40
At 31 August 2018	<u>40</u>
NET BOOK VALUE	
At 31 August 2018	<u>160</u>

5. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2017	2,629	3,059	5,688
Additions	119	-	119
Disposals	-	(300)	(300)
At 31 August 2018	<u>2,748</u>	<u>2,759</u>	<u>5,507</u>
DEPRECIATION			
At 1 September 2017	735	1,355	2,090
Charge for year	498	352	850
Eliminated on disposal	-	(6)	(6)
At 31 August 2018	<u>1,233</u>	<u>1,701</u>	<u>2,934</u>
NET BOOK VALUE			
At 31 August 2018	<u>1,515</u>	<u>1,058</u>	<u>2,573</u>
At 31 August 2017	<u>1,894</u>	<u>1,704</u>	<u>3,598</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2018

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Trade debtors	25,011	33,133
Other debtors	<u>31,020</u>	<u>29,572</u>
	<u>56,031</u>	<u>62,705</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Trade creditors	33,626	37,625
Taxation and social security	14,206	13,016
Other creditors	<u>11,002</u>	<u>10,957</u>
	<u>58,834</u>	<u>61,598</u>

8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.18	31.8.17
	£	£
Within one year	11,292	5,708
Between one and five years	<u>31,397</u>	<u>293</u>
	<u>42,689</u>	<u>6,001</u>

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 August 2018 and 31 August 2017:

	31.8.18	31.8.17
	£	£
Ms W Ferguson		
Balance outstanding at start of year	26,500	27,306
Amounts advanced	37,838	34,896
Amounts repaid	(36,940)	(35,702)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>27,398</u>	<u>26,500</u>

Interest has been charged on loan balances over £10,000 at 2.5%.

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.