

REGISTERED NUMBER: 09052811 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**

**FOR**

**BLACK CAT RESIDENTIAL PROPERTY LIMITED**

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**FOR THE YEAR ENDED 31 AUGUST 2021**

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**BLACK CAT RESIDENTIAL PROPERTY LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**DIRECTOR:** Ms W Ferguson

**REGISTERED OFFICE:** 9 - 10 Bridge Street  
Wisbech  
Cambridgeshire  
PE13 1AE

**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 2021**

	Notes	31.8.21 £	£	31.8.20 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		40		80
Tangible assets	5		<u>4,634</u>		<u>3,954</u>
			4,674		4,034
<b>CURRENT ASSETS</b>					
Debtors	6	27,258		19,472	
Cash at bank		<u>57,817</u>		<u>49,738</u>	
		85,075		69,210	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>35,576</u>		<u>41,078</u>	
<b>NET CURRENT ASSETS</b>			<u>49,499</u>		<u>28,132</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			54,173		32,166
<b>PROVISIONS FOR LIABILITIES</b>			900		750
<b>NET ASSETS</b>			<u>53,273</u>		<u>31,416</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10		10
Retained earnings			<u>53,263</u>		<u>31,406</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>53,273</u>		<u>31,416</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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
- (b) 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.

**BALANCE SHEET - continued**  
**31 AUGUST 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 18 May 2022 and were signed by:

Ms W Ferguson - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**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 Statement of Income and Retained Earnings, 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 2021**

**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 (2020 - 5) .

**4. INTANGIBLE FIXED ASSETS**

	Other intangible assets £
<b>COST</b>	
At 1 September 2020 and 31 August 2021	<u>200</u>
<b>AMORTISATION</b>	
At 1 September 2020	120
Charge for year	<u>40</u>
At 31 August 2021	<u>160</u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	<u>40</u>
At 31 August 2020	<u>80</u>

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2020	4,100	4,215	8,315
Additions	<u>695</u>	<u>1,283</u>	<u>1,978</u>
At 31 August 2021	<u>4,795</u>	<u>5,498</u>	<u>10,293</u>
<b>DEPRECIATION</b>			
At 1 September 2020	2,125	2,236	4,361
Charge for year	<u>653</u>	<u>645</u>	<u>1,298</u>
At 31 August 2021	<u>2,778</u>	<u>2,881</u>	<u>5,659</u>
<b>NET BOOK VALUE</b>			
At 31 August 2021	<u>2,017</u>	<u>2,617</u>	<u>4,634</u>
At 31 August 2020	<u>1,975</u>	<u>1,979</u>	<u>3,954</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
Trade debtors	431	10
Other debtors	26,827	19,462
	<u>27,258</u>	<u>19,472</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
Trade creditors	2,006	4,706
Taxation and social security	21,700	24,483
Other creditors	11,870	11,889
	<u>35,576</u>	<u>41,078</u>

**8. LEASING AGREEMENTS**

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

	31.8.21	31.8.20
	£	£
Within one year	16,293	18,377
Between one and five years	17,825	9,707
	<u>34,118</u>	<u>28,084</u>

**9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 August 2021 and 31 August 2020:

	31.8.21	31.8.20
	£	£
<b>Ms W Ferguson</b>		
Balance outstanding at start of year	13,641	20,456
Amounts advanced	28,959	20,752
Amounts repaid	(21,187)	(27,567)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>21,413</u>	<u>13,641</u>

Interest has been charged on overdrawn loan balances at 2.25% up to 5 April 2021 and 2.00% thereafter.



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.